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Second Session of Eleventh Legislature

OF THE

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1906

LIST OF SESSIONAL PAPERS.

ARRANGED ALPHABETICALLY.

TITLE.	No.	REMARKS.
Accounts, Public	1	*Printed.*
Agricultural College, Report	14	"
Agricultural and Experimental Union, Report	15	"
Archives, Report	41	"
Asylums, Report	38	"
Asylums, Perquisites of Officials	58	*Printed for distribution to Members only.*
Ballot Papers, fac similes	63	*Not printed.*
Bee-Keepers' Association, Report	20	*Printed.*
Births, Deaths and Marriages, Report	9	"
Brockville License Commissioners, Correspondence	6	*Not printed.*
Canadian Improvement Company, Agreement	80	*Printed.*
Central Prison, Rope and Cord Contract	65	"
" Woodware Contract	73	"
Children, Neglected, Report	43	"
Colonial Investment Company, Assets	78	*Not printed.*
Colonization, Report	32	*Printed.*
Crown Lands, Report	3	"
" Sales since 1867	54	*Not printed.*
Dairymen's Association, Report	22	*Printed.*
Division Courts, Report	33	"
Education, Report of Minister	12	*Printed.*
" Orders in Council	51	*Not printed.*
" Teachers' Certificates	67	"
" Books on authorized list	76	"
Elections, Return from Records	46	*Printed.*
Electric Power Commission, Report	49	"
Entomological Society, Report	19	"
Equitable Loan Company	78	*Not printed.*
Estimates	2	*Printed.*
Factories, Report	8	*Printed.*
Fairs and Exhibitions, Report	26	"
Farmers' Institutes, Report	25	"
Fisheries, Report	31	"
" Thames River	70	*Not printed.*
Fruit, Report	24	*Printed.*

TITLE.	No.	REMARKS.
Fruit, Growers' Association, Report	16	*Printed.*
" Experiment Stations, Report	17	"
Fumigation Appliances, Report	18	"
Game Commission, Report	30	*Printed.*
Gaols, Prisons, and Reformatories, Report	39	"
Government Bond Issue, Correspondence	68	"
Health, Report	36	*Printed.*
Highways, Report	27	"
Home Guard, Fenian Raid, Certificates	64	*Not printed.*
Hospitals and Charities, Report	40	*Printed.*
Hydro-Electric Power Commission, Report	49	"
Indian Claim, Treaty No. 9	71	*Not printed.*
Industries, Report	28	*Printed.*
Insurance, Report	10	"
King's College, Endowment of Grants to, etc	53	*Not printed.*
Labour, Report	29	*Printed.*
Lands, Forests and Mines, Report	3	"
Land Titles, Report	75	*Not printed.*
Legal Offices, Report	34	*Printed.*
Library, Report	47	*Not printed.*
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" " North Renfrew, Correspondence	74	"
Liquor Licenses, Report	44	*Printed.*
Live Stock Associations, Report	23	"
Loan Corporations, Statements	11	"
McClure, Herchel, etc., withdrawal of lots in	55	*Not printed.*
Market Fees, amount received etc	62	"
Marriage Licenses, Issuers of, etc	59	"
Mines, Report	5	*Printed.*
Mining Divisions, O. in C	66	*Printed for distribution only.*
Municipal Auditor, Report	45	*Printed.*
Murphy, J., Correspondence, Timber Berth	72	*Not printed.*
Panton, A. M., Correspondence *re* Scully *vs.* Peters	61	*Not printed.*
Petewawa, Liquor License, Correspondence	74	"
Pigeon River, Timber Berth, Block D	72	"
Poultry Institute, Report	21	*Printed.*
Prisons and Reformatories, Report	39	"
Provincial Municipal Auditor, Report	45	"
Public Accounts, 1905	1	"

Title.	No.	Remarks.
Public Institutions, Perquisites to Officials of	58	*Printed for distribution to Members only.*
Public Works, Report	7	*Printed.*
Queen Victoria Niagara Falls Park, Report	6	*Printed.*
Registrar-General, Report	9	*Printed.*
Registry Offices, Report	35	"
Rope and Cord Contract, Central Prison	65	"
School of Practical Science, Calendar, 1906-7	60	*Printed for distribution only.*
St. Thomas, Audit, Correspondence	79	*Not printed.*
Scully *versus* Peters, Correspondence	61	"
Secretary and Registrar, Report	37	*Printed.*
Statutes, Distribution of	77	*Not printed.*
Succession Duties, Orders in Council *re* Regulations	50	"
Surrogate Court Act, Fees under	56, 57	"
Temiskaming and N.O. Railway, Report	48	*Printed.*
Thames River Fisheries, Licenses Granted	70	*Not printed.*
Timber Berth, Block D, Pigeon River, Correspondence	72	"
Toronto University, Report	13	*Printed.*
Toronto University Commission, Report	42	"
Toronto University Endowments, Grants, etc., to	53	*Not printed.*
Treasury Bills, six months, $6,000,000	68	*Printed.*
Vegetable Grower's Association, Report	4	*Printed.*
Woodenware Contract, Central Prison	73	*Printed.*

LIST OF SESSIONAL PAPERS.

Arranged in Numerical Order with their Titles at full length; the dates when Ordered and when presented to the Legislature; the name of the Member who moved the same, and whether Ordered to be Printed or not.

CONTENTS OF PART I.

No. 1. Public Accounts of the Province for the year 1905. Presented to the Legislature, February 27th, 1906. *Printed.*

No. 2. Estimates for the service of the Province until the Estimates of the year are finally passed. Presented to the Legislature 22nd February, 1906. *Not Printed.* Estimates for the year 1906. Presented to the Legislature 5th March, 1906. *Printed.* Estimates (Supplementary) for the year 1906. Presented to the Legislature, 9th May, 1906. *Printed.*

No. 3. Report of the Minister of Lands, Forests and Mines for the year 1905. Presented to the Legislature 11th April, 1906. *Printed.*

No. 4. Report of the Vegetable Growers' Association for the year 1905. Presented to the Legislature, 7th May, 1906. *Printed.*

CONTENTS OF PART II.

No. 5. Report of the Bureau of Mines for the year 1905. Presented to the Legislature, 24th April, 1906. *Printed.*

No. 6. Report of the Commissioners of the Queen Victoria Niagara Falls Park, for the year 1905. Presented to the Legislature, 27th February, 1906. *Printed.*

No. 7. Report of the Minister of Public Works for the year 1905. Presented to the Legislature, 4th April, 1906. *Printed.*

No. 8. Report of the Inspectors of Factories for the year 1905. Presented to the Legislature, 7th May, 1906. *Printed.*

No. 9. Report relating to the Registration of Births, Marriages and Deaths for the year 1904. Presented to the Legislature, 20th February, 1906. *Printed.*

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No. 10. Report of the Inspector of Insurance for the year 1905. Presented to the Legislature, 19th March, 1906. *Printed.*

No. 11. Loan Corporations, Statements by Building Societies, Loan and other Companies, for the year 1905. Presented to the Legislature, 19th March, 1906. *Printed.*

CONTENTS OF PART IV.

No. 12. Report of the Minister of Education, for the year 1905, with the Statistics of 1904. Presented to the Legislature, 20th February, 1906. *Printed.*

No. 13. Auditors' Report to the Board of Trustees, University of Toronto, on Capital and Income Accounts, for the year ending 30th June, 1905. Presented to the Legislature, 17th February, 1906. *Printed.*

No. 14. Report of the Ontario Agricultural College and Experimental Farm, for the year 1905. Presented to the Legislature, 21st February, 1906. *Printed.*

CONTENTS OF PART V.

No. 15. Report of the Ontario Agricultural and Experimental Union of the Province, for the year 1905. Presented to the Legislature, 8th March, 1906. *Printed.*

No. 16. Report of the Fruit Growers' Association of the Province, for the year 1905. Presented to the Legislature, 21st February, 1906. *Printed.*

No. 17. Report of the Fruit Experimental Stations of the Province, for the year 1905. Presented to the Legislature, 14th March, 1906. *Printed.*

No. 18. Report of the Inspector of Fumigation Appliances of the Province, for the year 1905. Presented to the Legislature, 7th May, 1906. *Printed.*

No. 19. Report of the Entomological Society, for the year 1905. Presented to the Legislature, 21st February, 1906. *Printed.*

No. 20. Report of the Bee-Keepers' Association of the Province, for the year 1905. Presented to the Legislature, 7th May, 1906. *Printed.*

No. 21. Report of the Poultry Institute of the Province, for the year 1905. Presented to the Legislature, 7th May, 1906. *Printed.*

No. 22. Reports of the Dairymen's Associations of the Province, for the year 1905. Presented to the Legislature, 7th May, 1906. *Printed.*

CONTENTS OF PART VI.

No. 23. Reports of the Live Stock Associations of the Province, for the year 1905. Presented to the Legislature, 7th May, 1906. *Printed.*

No. 24. Report on the Fruits of the Province, for the year 1905. Presented to the Legislature, 7th May, 1906. *Printed.*

No. 25. Report of the Farmers' Institutes of the Province, for the year 1905. Presented to the Legislature, 11th April, 1906. *Printed.*

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No. 26. Report of Ontario Fairs and Exhibitions of the Province, for the year 1905. Presented to the Legislature, 28th February. 1906. *Printed.*

No. 27. Report of the Commissioner of Highways, for the year 1905. Presented to the Legislature, 10th April, 1906. *Printed.*

No. 28. Report of the Bureau of Industries of the Province, for the year 1905. Presented to the Legislature, 7th May, 1906. *Printed.*

No. 29. Report of the Bureau of Labour, for the year 1905. Presented to the Legislature, 24th April, 1906. *Printed.*

No. 30. Report of the Ontario Game Commission, for the year 1905. Presented to the Legislature, 22nd March, 1906. *Printed.*

No. 31. Report of the Department of Fisheries, for the year 1905. Presented to the Legislature, 28th March, 1906.

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No. 32. Report on Colonization, for the year 1905. Presented to the Legislature, 9th May, 1906. *Printed.*

No. 33. Report of the Inspector of Division Courts, for the year 1905. Presented to the Legislature, 9th March, 1906. *Printed.*

No. 34. Report of the Inspector of Legal Offices, for the year 1905. Presented to the Legislature, 14th March, 1906. *Printed.*

No. 35. Report of the Inspector of Registry Offices, for the year 1905. Presented to the Legislature, 7th May, 1906. *Printed.*

No. 36. Report of the Provincial Board of Health, for the year 1905. Presented to the Legislature, 21st February, 1906. *Printed.*

No. 37. Report of the Secretary and Registrar of the Province, for the year 1905. Presented to the Legislature, 7th May, 1906. *Printed.*

No. 38. Report upon the Lunatic and Idiot Asylums of the Province, for the year ending 30th September, 1905. Presented to the Legislature, 21st February, 1906. *Printed.*

No. 39. Report upon the Prisons and Reformatories of the Province, for the year ending 30th September, 1905. Presented to the Legislature, 21st February, 1906. *Printed.*

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No. 40. Report upon the Hospitals and Charities of the Province, for the year ending 30th September, 1905. Presented to the Legislature, 21st February, 1906. *Printed.*

No. 41. Report upon the Archives of the Province, for the year 1905. Presented to the Legislature, 30th April, 1906. *Printed.*

No. 42. Report of the Royal Commission on the University of Toronto. Presented to the Legislature, 6th April, 1906. *Printed.*

No. 43. Report of Work relating to Neglected and Dependent Children of Ontario, for the year 1905. Presented to the Legislature, 20th April, 1906. *Printed.*

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No. 44. Report upon the Inspection of Liquor Licenses, for the year 1905. Presented to the Legislature, 20th February, 1906. *Printed.*

No. 45. Report of the Provincial Municipal Auditor, for the year 1905. Presented to the Legislature, 7th May, 1906. *Printed.*

No. 46. Supplementary Return from the Record of the several Elections in the Electoral Divisions of East Nipissing, Kingston and North Toronto, since the General Elections on January 25th, 1905, shewing: (1) The number of Votes Polled for each Candidate in the Electoral District in which there was a contest; (2) The majority whereby each successful Candidate was returned; (3) The total number of votes polled in each District; (4) The number of votes remaining unpolled; (5) The number of names on the Voters' Lists in each District; (6) The population of each District as shewn by the last Census. Presented to the Legislature, 2nd April, 1906. Printed.

No. 47. Report upon the state of the Library. Presented to the Legislature, 22nd March, 1906. *Not printed.*

No. 48. Report of the Temiskaming and Northern Ontario Railway Commission, for the year 1905. Presented to the Legislature, 1st March, 1906. *Printed.*

No. 49. Report of the Hydro-Electric Power Commission of the Province. Presented to the Legislature, 11th April, 1906. *Printed.*

No. 50. Copy of Order in Council approving of certain Regulations under Section 22 of the Succession Duties Act. Presented to the Legislature, 19th February, 1906. *Not printed.*

No. 51. Copies of Orders in Council under the provision of Section 9, Chapter 38, 1 Edward VII., *re* Education. Presented to the Legislature, 20th February, 1906. *Not printed.*

No. 52. Return, in part, to an Order of the House of the eleventh day of May, 1905, for a Return of, 1. Copies of all correspondence, documents, memoranda, instructions and circulars in connection with the appointment of license commissioners and inspectors for the present year, or in connection with their administration of their offices. 2. The names of all license inspectors who were dismissed, or have resigned during the present year and the reasons for their dismissals, or resignations, with the names of those appointed in their places. Presented to the Legislature, 20th February, 1906. Mr. *McDougal. Not printed.*

No. 53. Return to an Order of the House of the second day of May, 1905, for a Return shewing:—1. The original endowment or grants to King's College, Toronto, in (*a*) Lands. (*b*) Money. 2. The amount derived from sale of land by King's College, or University College, Toronto, and statement of lands still owned by University College. 3. Statement shewing subsequent Legislative endowments, or grants, to University College or Toronto University in lands, or money. 4. (*a*) The property or funds at present held by, or in trust, for the University of Toronto, or University College, or any of the affiliated Colleges. (*b*) The present annual revenue from such property or funds. 5. Statement of expenditures, annually, on buildings and equipment, salaries and maintenance of Toronto University or University College for the last ten years. 6. The annual amount at present required for salaries and expenses of maintenance. 7. Statement of all legislative grants, or expenditures, for University purposes at any city in Ontario, other than Toronto. Presented to the Legislature, 20th Februray, 1906. Mr. *Calder. Not printed.*

No. 54. Return to an Order of the House of the third day of May, 1905, for a Return shewing, by Counties, the amounts due the Province on acount of unpaid balances, due on sales of Crown Lands, from Confederation down to December 31st, 1904. Presented to the Legislature, 20th February, 1906. Mr. *Smith (Sault Ste. Marie.) Not printed.*

No. 55. Return to an Address to His Honour the Lieutenant-Governor, of the eighteenth day of May, 1905, praying that he will cause to be laid before the House a Return of copies of all Orders-in-Council, documents, correspondence and memoranda regarding the withdrawal of lots in the townships of McClure, Herchel, Dungannon, Mount Eagle, Mayo, Limerick, Cardiff, Farraday and Chandos, from sale or location, or other disposition, for a period of twenty-five years. Presented to the Legislature, 28th February, 1906. Mr. *Smyth. Not printed.*

No. 56. Copies of Orders-in-Council under ss. 2 of section 84 of the Surrogate Courts Act. Presented to the Legislature, 2nd March, 1906. *Not printed.*

No. 57. Copy of Order-in-Council authorizing the payment of surplus Surrogate fees to His Honour Judge Jamieson, Junior Judge of Wellington. Presented to the Legislature, 6th March, 1906. *Not printed.*

No. 58. Return to an Order of the House of the first day of March, 1906, for a Return shewing, 1. The names of all officers, attendants, or other officials of the Asylums, Prisons and other Public Institutions of the Province, under the Department of the Provincial Secretary, receiving perquisites, allowances or payments of any nature whatever, whether in cash, goods or supplies, beyond the amount voted for their salaries in the Estimates. 2. The nature and amount of such perquisites, allowances or payments received by such officer or other official. Presented to the Legislature, 6th March, 1906. Mr. *Dunlop. Printed for distribution to Members only.*

No. 59. Return to an order of the House of the twenty-seventh day of February, 1906, for a Return shewing—1. How many persons, in Ontario, were commissioned to issue Marriage Licenses on the 7th day of February, 1905. 2. How many of such persons have had their authority revoked since such date. 3. How many persons have been commissioned to issue Marriage Licenses, in Ontario, between the 7th day of February, 1905, and the 7th day of February, 1906. Presented to the Legislature, 7th March, 1906. Mr. *Ross. Not printed.*

No. 60. Calendar of the Ontario School of Practical Science for the year 1906-7. Presented to the Legislature, 16th March, 1906. *Printed for distribution only.*

No. 61. Return to an Order of the House of the fourteenth day of March, 1906, for a Return of Copies of all correspondence, papers and documents between the Attorney-General, or other Member of the Government, and A. M. Panton and others, in the year 1903, in any way relating to the action at law brought by Mr. Scully, against Mr. Peters for malicious prosecution. Presented to the Legislature, 20th March, 1906. Mr. *Torrance. Not printed.*

No. 62. Return to an Order of the House of the eleventh day of May, 1905, for a Return shewing the amount received in each of the last five years for Market Fees in Cities and Towns situated in Counties in which Toll Roads exist, or have existed during the past five years. And shewing as well what reductions, if any have been made in the respective market fees by Towns and Cities situated in Counties in which Toll Roads have been abolished during the past five years. Presented to the Legislature, 22nd March, 1906. Mr. *Thompson* (*Wentworth.*) *Not printed.*

No. 63. Return to an Order of the House of the twenty-first day of March, 1906; That the Clerk of the House, *ex-officio*, Clerk of the Crown in Chancery, do lay upon the Table of the House, facsimiles of the Ballot papers furnished to the Returning Officers and Deputy Returning Officers, and used in the recent Bye Elections in the City of Kingston and in the North Riding of the City of Toronto. Presented to the Legislature, 23rd March, 1906. Mr. *Pense*. *Not printed.*

No. 64. Return to an Address to His Honour the Lieutenant-Governor of the sixteenth day of March, 1906, praying that he will cause to be laid before the House a Return of copies of all correspondence with the Government, or any member thereof, together with a copy of any Orders in Council, in the matter of granting Certificates to the Home Guard acting during the Fenian Raid in the year 1866. Presented to the Legislature, 27th March, 1906. Mr. *Smyth*. *Not printed.*

No. 65. Copy of an Agreement between the Province and William Bernard Converse, of Montreal, conditioned for the manufacture of rope and cord at the Central Prison. Presented to the Legislature, 11th April, 1906. *Printed.*

No. 66. Copies of Orders in Council under the provisions of R.S.O., 1897, Chapter 36, Section 8, *in re* Mining Divisions. Presented to the Legislature, 28th March, 1906. *Printed for distribution only.*

No. 67. Return to an Order of the House of the sixteenth day of March, 1906, for a Return shewing the number of:—1. Part II. Junior Leaving and Junior Teacher's Certificates. 2. Part I. Senior Leaving and Part I. Senior Teacher's Certificates, and 3. Part II. Senior Leaving and Part II. Senior Teacher's Certificates, obtained at each of the following centres, at the examinations of 190-'01-'02-'03-'04 and '05, *viz.*—Barrie, Belleville, Berlin, Brantford, Chatham, Cobourg, Collingwood, Galt, Guelph, Hamilton, Kingston, Lindsay, London, Morrisbug, Ottawa, Owen Sound, Perth, Peterborough, Renfrew, Sarnia, Stratford, Toronto (Harbord Street), Toronto (Jamieson Avenue), Toronto (Jarvis Street), Harriston, Meaford, Mount Forest, Orangeville and Port Hope. Presented to the Legislature, 28th, March, 1906. Mr. *MacKay*. *Not printed.*

No. 68. Copies of correspondence in the matter of the sale of $6,000,000 six months' Treasury Bills, at a rate of discount not exceeding four *per cent*,. and to the subsequent issue of Government Bonds or Stock. Presented to the Legislature, 29th March, 1906. *Printed.*

No. 69. Return to an Order of the House of the twenty-third day of March, 1906, for a Return of copies of all correspondence between the Chairman of the Board of License Commissioners of the Town of Brockville; the License Inspector, or any citizen of the Town and the Government, or any Member thereof, or the

License Department, with reference to the enforcement or non-enforcement of the Liquor License Act, or to the granting, or withholding, of Licenses to the Imperial Hotel, or to Samuel Johnston. Presented to the Legislature, 3rd April, 1906. Mr. *Graham*. *Not printed.*

No. 70. Return to an Order of the House of the twenty-third day of March, 1906, for a Return shewing the number of fishing licenses granted on the River Thames, east of the City of Chatham, during the years 1904, 1905 and 1906; the Revenue received each year, and whether the fish were sold in Canada or the United States, and whether the fish were taken with nets, and if so, of what description. Presented to the Legislature, 3rd April, 1906. Mr. *Ross*. *Not printed.*

No. 71. Return to an Address of His Honour the Lieutenant-Governor, of the ninth day of March, 1906, praying that he will cause to be laid before the House a Return of copies of all papers and correspondence regarding the settlement of the Indian claim of Northern Ontario, known as Treaty No. 9, together with a copy of the Treaty as finally agreed upon. Presented to the Legislature, 6th April, 1906. Mr. *Ross*. *Not printed.*

No. 72. Return to an Address to His Honour the Lieutenant-Governor, of the twenty-third day of March, 1906, praying that he will cause to be laid before the House copies of all Orders in Council, papers and correspondence in any way relating to the cancellation of the license of timber berth, Block D., Pigeon River, held by J. Murphy, which stands in the Public Accounts, 1905, page 319, as a charge of $18,787,10. Presented to the Legislature, 10th March, 1906. Mr. *McDougal*. *Not printed.*

No. 73. Copy of an Agreement between the Province and Ellen Charlotte Scott, of Toronto, trading under the name of Taylor, Scott & Co'y, respecting the manufacture of wooden ware at the Central Prison. Presented to the Legislature, 18th April, 1906. *Printed.*

No. 74. Return to an Order of the House, of the sixth day of April instant, for a Return of copies of all correspondence between the License Inspector of North Renfrew, or any member of the Board of License Commissioners, or af any citizen of Pembroke, and the License Department, or any Member of the Government, with reference to the granting of a liquor license at Petewawa. Presented to the Legislature, 12th April, 1906. Mr. *Graham*. *Not printed.*

No. 75. Report of the Land Titles Office for the years 1903, 1904 and 1905. Presented to the Legislature, 27th April, 1906. *Not printed.*

No. 76. Return to an Order of the House of the fourth day of April, 1906, for a Return giving a complete list of all books on the authorized list for public and high schools, with dates of authorization; names of authors; positions occupied by them; with the Royalties, or other considerations, paid to them, respecting such books and the selling price thereof, and how prices are arranged. Presented to the Legislature, 1st May, 1906. Mr. *Craig*. *Printed*.

No. 77. Statement of distribution of Revised and Sessional Statutes, from 31st December, 1904, to 31st December, 1905. Presented to the Legislature, 1st May, 1906, *Not printed*.

No. 78. Return to an Order of the House of the twenty-third day of April, 1906, for a Return shewing: 1. On what terms the assets of the Equitable Loan Company were taken over by the Colonial Investment and Loan Company and what percentage was paid in stock of Colonial Company to holders of terminating stock in Equitable Loan Company. 2. The names and addresses of Directors and officials of the Colonial Investment and Loan Company. 3. The names and addresses of the Directors and officials of Imperial Trusts Company. Presented to the Legislature, 7th May, 1906. Mr. *Jamieson*. *Not printed*.

No. 79. Return to an Order of the House, of the first day of May, 1906, for a Return of copies of all correspondence between the Municipal Council of the City of St. Thomas, or any official thereof and any other person or persons, proposing to the Government, or any official thereof, to have a special audit of the books of the Municipality of St. Thomas. Presented to the Legislature, 7th May, 1906, Mr. *Macdiarmid*. *Not printed*.

No. 80. Copy of Agreement, Deed of Trust and Guaranty, made by and between His Majesty the King and the Canadian Improvement Company and others. Presented to the Legislature, 9th May, 1906. *Printed*.

REPORT

OF THE

Inspection of Liquor Licenses

FOR THE YEAR

1905.

PRINTED BY ORDER OF
THE LEGISLATIVE ASSEMBLY OF ONTARIO.

TORONTO:
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LICENSE REPORT.

PROVINCIAL SECRETARY'S OFFICE,
LICENSE BRANCH,
TORONTO, 1ST JANUARY, 1906.

To the Honourable WILLIAM MORTIMER CLARK,
Lieutenant-Governor of the Province of Ontario.

MAY IT PLEASE YOUR HONOR:

I have the honor to submit the Thirtieth Annual Report, and accompanying Schedules, representing the operation of the Liquor License Laws.

NUMBER OF LICENSES.

Schedule A is a comparative statement of the number of Licenses of the various denominations issued, and of the number extended, transferred or removed in each of the License Districts of the Province during the past three license years, and may be thus summarized:

Years.	Licenses.							Extensions, transfers and removals of licenses.			
	Tavern.				Shop.	Wholesale.	Total.				
	Yearly.		Six months.								
	Ordinary.	Beer and wine.	Ordinary.	Beer and wine.				Extensions.	Transfers.	Removals.	Total.
1902-3.....	2,593	35	53	13	307	22	3,023	23	491	18	532
1903-4.....	2,548	29	65	10	300	22	2,974	46	524	11	581
1904-5.....	2,495	21	55	7	298	22	2,898	39	505	15	559

PROVINCIAL REVENUE.

The same schedule shows the Revenue derived by the Province from Licenses and Fines to have been for

1902-3	$304,789 59
1903-4	304,677 70
1904-5	297,825 44

Licenses in Counties and Cities.

Schedule B is a Statement of the number of Licenses issued in the several Counties and Cities during the past thirty years.

Licenses in Minor Municipalities.

Schedule C gives in detail as regards each City, Town, Incorporated Village and Township, and the Unorganized Territory of the Province, the number of Licenses, and of extensions, transfers and removals granted during the past three years.

Total Collections.

This Schedule also gives the amounts collected on account of Licenses and Fines, including the sums imposed by municipal by-laws, the totals of which were as follows:

1902-3	$644,095 94
1903-4	649,412 90
1904-5	637,762 58

Municipal Revenue.

The payments to the Municipalities are shown by the same Schedule to have been in

1902-3	$250,229 76
1903-4	257,866 64
1904-5	248,492 60

The amounts imposed in each Municipality by by-laws, in excess of statutory duties, are also given in this Schedule.

Fines.

The fines collected during the past year, as shown by Schedule D, amounted to $21,004.33, as compared with $20,465.00 in 1903-4.

Salaries of Inspectors—Expenses of Commissioners.

The payments under these heads are also shown in Schedule D.

Miscellaneous Expenditure.

Schedule E shows the expenditure of enforcing the Act in the several districts other than those included in Schedule D, consisting of office rent, postage, stationery, printing, advertising, magistrates, constables, witness, counsel and detective fees, etc., etc.

Commitments for Drunkenness.

Schedule F shows the number of Prisoners committed for drunkenness during the years from 1876 to 1905 inclusive. The number committed during the year 1905, as compared with 1904, shows an increase of 567.

The average yearly commitments for each period for five years from 1876 to 1900 inclusive are as follows:

From 1876 to 1880 inclusive	.....	3,812
1881 to 1885 "	.....	4,016
1886 to 1890 "	.....	4,311
1891 to 1895 "	.....	2,703
1896 to 1900 "	.....	1,920
1901 to 1905 "	.....	3,186

The names of Municipalities in which Local Option By-laws are in force, and detailed statements showing the vote polled are given in Schedule H.

A statement showing the number of prosecutions under the Act and the result thereof will be found in Schedule I.

The statutory duties payable for wholesale, tavern and shop licenses, are set out in Schedule G.

The names and post office addresses of Inspectors of Licenses are set out in Schedule K.

Special Inspection of License Districts.

The special inspection of the License Districts, and the examination of the work of the license officials therein, from time to time, have been continued during the past year.

Respectfully submitted.

W. J. HANNA,
Provincial Secretary.

SCHEDULES.

SCHEDULE A.

COMPARATIVE STATEMENT BY LICENSE DISTRICTS, showing the number of (Provincial) Tavern, transferred or removed, and the amount of revenue received by the Province therefrom, in-

License District.	Tavern licenses issued.												Tavern licenses extended.			Shop license issued.		
	Yearly licenses.						Six months' licenses.											
	Ordinary.			Beer & wine.			Ordinary.			Beer & wine.								
	1902-3.	1903-4.	1904-5.	1902-3.	1903-4.	1904-5.	1902-3.	1903-4.	1904-5.	1902-3.	1903-4.	1904-5.	1902-3.	1903-4.	1904-5.	1902-3.	1903-4.	1904-5.
Addington	23	22	22					1					1	1				
Algoma	50	26	28				1	1					1	3				
Brant, North	14	13	13					1						1	1	1	1	1
Brant, South	4	4	4															
Brantford	16	17	16				1	1							1	4	4	4
Brockville and Leeds	31	32	31	1	1	1	3	3	2			1				4	4	4
Bruce, Centre	20	20	20													2	2	1
Bruce, North	28	29	28				1	1	1					1				
Bruce, South	32	31	29					1	1							2	2	2
Cardwell	24	21	21				2	2					1	3				
Carleton	25	25	24						1									
*Cornwall and Stormont	20	20	36														2	2
Dufferin	17	17	17										1	1		1	1	1
Dundas	12	12	12										1					
Durham, East	16	17	16													2	2	2
Durham, West	7	6	5															
Elgin, East	17	19	19	3	1	1	2	2	2									
Elgin, West	33	32	33		1					1						3	3	3
Essex, North	54	54	55				1	1	1							4	5	6
Essex, South	29	29	28	1	1	1	2	1	1						1	2	2	2
Frontenac	20	20	19	2	2	2			1	2		1		1				
Glengarry	23	22	24	1	1		1	2	1			1						1
Grenville	23	24	24										1			4	4	4
Grey, Centre	21	21	19															
Grey, North	19	19	19													2	2	2
Grey, South	28	27	27															
Haldimand	23	23	23	2	2	2	1	1	1	1						2	2	2
Haliburton	7	7	7															
Halton	22	20	20				1	1	1					2				
Hamilton	75	75	73							1	1	1			2	19	19	18
Hastings, East	22	22	21												1	2	2	2
Hastings, North	21	20	20	1	1			1								5	5	4
Hastings, West	30	29	28						1					1		4	4	5
Huron, East	16	16	16	1	1	1												
Huron, South	33	31	31				1	2	1							4	4	3
Huron, West	29	29	28										1		1	2	2	2
Kent, East	23	23	14						2						1	2	2	2
Kent, West	35	33	29											1		3	3	3
Kingston	34	33	33				1	1							1	10	10	8
Lambton, East	21	21	22							1	1		1					
Lambton, West	39	40	38					1	1						1	4	4	4
Lanark, North	23	22	22													3	3	3
Lanark, South	22	21	20					1								3	3	3
Lennox	11	12	12				1									2	2	2
Lincoln	26	25	21	1			1	1	1						1	1	1	1
London	35	35	35													6	6	6
Manitoulin	13	18	20													1	1	1
Middlesex, East	27	26	24	2	1	1			1									
Middlesex, North	19	18	17												1	3	2	2
Middlesex, West	18	18	18													1		

* Cornwall and Stormont were amalgamated in 1904-5.

SCHEDULE A.

Shop, Wholesale and Six Months' Licenses issued and the number of such licenses extended, cluding the proportion of fines, in the license years 1902-3, 1903-4 and 1904-5 respectively.

Shop licenses extended.			Wholesale licenses issued.			Licenses transferred and removed.						Totals.			Proportion of duties for provincial licenses, fees for transfers and removals and fines received by the Province.		
						Transfers.			Removals.								
1902-3.	1903-4.	1904-5.	1902-3.	1903-4.	1904-5.	1902-3.	1903-4.	1904-5.	1902-3.	1903-4.	1904-5.	1902-3.	1903-4.	1904-5.	1902-3.	1903-4.	1904-5.
															$ c.	$ c.	$ c.
						5	4	3				29	28	25	976 41	956 63	926 66
			1			5	2	2	2	1		60	33	30	3,863 68	1,527 00	1,790 84
						1	2	2				16	18	17	905 00	861 83	852 16
							4	2				4	8	6			
						4	3	4	1			26	25	25	3,123 34	3,336 66	3,024 16
						7	6	8				46	46	47	4,385 80	4,736 23	4,295 14
		1				2	5	3				24	27	25	1,351 00	1,198 00	1,358 50
					1	*1	7	11	8			36	43	38	1,666 63	2,076 25	1,738 84
						5	13	7				39	47	39	2,030 01	2,082 95	1,985 81
						5	1	3				32	27	24	1,301 64	1,330 47	1,145 82
						4	3	4				29	28	29	1,228 00	1,226 20	1,195 00
						1	2	6				23	24	44	1,604 90	1,633 00	2,268 99
						5	4	2		1	1	24	24	21	1,237 48	1,337 48	1,252 49
						3	1					16	13	12	727 15	767 98	660 00
						1	6	2				19	25	20	1,674 49	1,877 23	1,696 00
						1	2	1				8	8	6	360 00		
1						6	11	5				29	33	27	1,183 95	1,255 31	1,212 00
						1	3	2	1			39	39	38	3,896 99	3,769 16	3,886 66
			1	1	1	12	6	9	1	1	1	73	68	73	3,577 65	3,783 61	3,811 87
						6	13	10			2	40	46	45	2,303 27	2,247 96	2,198 50
						2	2	4				26	26	27	1,009 00	1,023 00	935 00
	2					2	11	6				27	38	33	1,196 67	1,369 69	1,591 97
						3	2	3				31	31	31	1,845 00	1,942 50	1,949 72
						9	8	4				30	29	23	1,045 01	1,088 00	1,041 00
						8		2				29	21	23	1,691 34	1,541 66	1,608 40
						8	10	6				36	37	33	1,529 60	1,542 00	1,532 00
						2	2	8				31	30	36	1,499 50	1,515 00	1,513 00
						2	6	1				9	13	8	239 99	280 63	293 32
						7	3	6				30	26	27	1,441 98	1,431 70	1,381 40
		2	3	3	3	24	15	13		1		122	114	112	24,866 25	24,753 58	24,147 92
						2	2	1				26	26	25	1,364 99	1,365 82	1,269 98
		1				11	7					38	34	25	1,466 63	1,439 95	1,374 00
						2	11	11				36	45	45	4,192 32	4,224 48	4,078 00
						4	4	6				21	21	23	790 33	782 58	788 18
		1				10	5	6				48	42	42	2,333 63	2,319 25	2,183 62
						8	3	7				40	34	38	2,410 00	2,515 00	2,310 81
						4	12	2			1	29	37	22	1,796 00	1,929 62	1,302 79
						8	6	6				47	42	38	4,577 83	4,528 03	4,320 19
						9	5	6		1		54	51	47	7,138 33	6,955 82	6,475 00
						3	5	3				26	27	25	1,449 50	1,432 50	1,507 00
						11	12	12			1	56	57	57	3,230 97	3,264 13	3,165 94
						3	5	7				29	30	32	1,989 25	1,905 25	1,904 30
						5	6	5	1			31	31	28	2,008 89	2,144 32	1,917 76
						4	3	3				18	17	17	1,004 14	1,002 49	1,010 83
						1	3	3			1	29	30	28	1,837 00	2,003 00	1,689 82
		1		†1	†1	6	3	5	1			50	45	48	8,984 50	8,739 99	8,588 00
						5	1	2				19	20	23	834 50	1,154 98	1,236 65
						7	6	3				36	33	29	1,240 00	1,089 99	1,044 99
						7	3	4				29	23	24	1,298 65	1,158 31	1,146 32
	1						1	3				19	20	21	1,128 00	1,076 82	1,052 65

* Extended one month. † Extended six months.

SCHEDULE A.—A Comparative Statement showing the number of (Provincial

License District.	Tavern licenses issued.												Tavern Licenses extended.			Shop licenses issued.		
	Yearly licenses.						Six months' licenses.											
	Ordinary.			Beer & wine.			Ordinary.			Beer & wine.								
	1902-3.	1903-4.	1904-5.	1902-3.	1903-4.	1904-5.	1902-3.	1903-4.	1904-5.	1902-3.	1903-4.	1904-5.	1902-3.	1903-4.	1904-5.	1902-3.	1903-4.	1904-5.
Monck	7	6	6	2	2	2	..	1	1	..	..	..	..	1	..	2	1	1
Muskoka	20	20	17	2	..	..	7	9	8	1	..	..	..	..	..	1	1	1
Nipissing, East	.....	21	23	..	..	..	..	1	..	..	1	..	..	1	..	....	5	5
Nipissing, West	39	19	20	..	..	..	1	1	..	..	..	..	2	1	..	5	2	3
Norfolk, North	15	15	15	..	..	..	1	..	..	..	..	..	..	1	..	2	2	2
Norfolk, South	11	13	13	3	2	1	1	1	..	..	..	..	..	..	1	....	....	....
Northumberland, East	17	17	17	1	..	..	..	..	..	1	..	..	1	..	..	3	3	3
Northumberland, West	15	15	15	..	..	..	3	3	4	..	..	..	..	..	..	2	2	2
Ontario, North	22	20	19	1	1	1	1	2	2	..	..	..	..	..	1	2	2	1
Ontario, South	23	23	21	..	..	..	..	..	..	..	..	..	..	..	1	2	2	2
Ottawa	76	77	67	..	..	..	..	1	..	..	..	..	3	..	9	32	31	31
Oxford, North	25	25	25	..	..	..	..	..	..	..	..	..	1	..	..	2	2	2
Oxford, South	20	20	18	..	..	..	..	..	..	..	..	..	1	..	2	3	3	3
Parry Sound, East	21	21	21	..	..	..	..	..	..	..	..	..	..	..	1	....	....	....
Parry Sound, West	15	13	14	..	1	..	..	1	5	2	3	..	..	..	..	....	....	....
Peel	32	31	33	2	2	2	..	..	..	..	..	..	1	..	..	2	1	1
Perth, North	43	42	42	1	1	1	..	..	..	..	..	..	..	1	..	3	3	3
Perth, South	26	25	20	..	..	..	..	..	..	..	..	..	..	1	4	5	5	5
Peterborough, East	10	10	10	..	..	..	2	1	1	..	..	..	..	..	..	....	....	....
Peterborough, West	27	27	27	..	..	..	..	..	..	..	..	..	..	..	..	5	6	6
Port Arthur & Fort William	29	28	30	..	..	..	1	1	..	..	..	..	..	..	..	5	6	7
Prescott	46	46	45	..	..	..	1	1	2	..	..	..	..	..	..	5	6	5
Prince Edward	11	12	11	1	1	1	..	1	1	1	..	..	..	..	..	2	1	1
Rainy River, East	9	9	12	..	..	..	..	1	..	..	..	..	..	..	..	1	1	1
Rainy River, South	21	21	21	..	..	..	1	1	..	..	..	..	1	..	1	3	3	3
Rainy River, West	9	11	11	..	..	..	..	..	..	..	..	..	..	1	..	5	5	4
Renfrew, North	25	21	22	..	1	..	..	..	..	..	..	..	..	..	..	4	4	4
Renfrew, South	31	34	34	3	3	2	..	..	..	..	..	1	..	..	..	11	6	6
Russell	50	48	48	..	..	..	1	..	1	..	..	..	..	2	..	....	....	....
Sault Ste. Marie	.....	17	18	..	..	..	..	..	..	..	..	..	..	..	..	....	....	....
St. Catharines	24	19	19	..	..	..	1	1	..	..	..	..	..	2	..	2	2	2
Simcoe, Centre	18	18	18	1	..	..	..	..	..	..	..	..	1	1	..	1	1	1
Simcoe, East	26	26	25	..	..	..	†1	†1	†1	..	..	..	..	..	1	3	3	3
Simcoe, West	32	31	30	..	..	..	..	1	1	..	..	..	..	..	..	4	4	4
Stormont	17	16	.....	..	..	..	..	..	..	..	..	..	..	1	..	....	....	....
Toronto	150	150	150	..	..	..	..	..	..	1	1	1	..	..	..	50	50	50
Victoria, East	14	12	10	..	..	..	..	..	..	..	..	..	..	1	..	....	....	....
Victoria, West	16	14	15	..	..	..	..	..	..	..	..	..	..	2	..	1	1	1
Waterloo, North	41	41	41	1	..	..	1	..	..	..	..	..	..	..	..	4	4	6
Waterloo, South	43	40	39	..	..	..	..	..	..	..	..	..	..	..	..	4	4	4
Welland	61	59	60	1	1	..	8	7	6	..	..	..	..	1	..	10	10	10
Wellington, East	24	24	24	..	..	..	..	..	..	..	..	..	..	..	..	1	1	....
Wellington, South	25	23	23	..	..	..	..	1	..	..	..	..	..	1	..	2	2	2
Wellington, West	27	26	25	..	..	..	..	..	1	..	..	..	..	1	..	....	....	....
Wentworth, North	20	17	17	1	1	1	..	..	..	..	..	..	1	2	..	2	2	2
Wentworth, South	16	16	16	..	..	..	..	..	..	..	..	..	..	..	..	1	1	1
Windsor	23	23	23	..	..	..	..	..	..	..	..	..	..	..	..	3	3	3
York, East	28	27	26	..	..	..	..	..	1	..	..	..	..	..	..	....	....	....
York, North	30	29	29	1	1	1	1	..	..	1	1	1	..	1	..	1	1	1
York, West	33	34	28	..	..	..	..	..	..	..	..	..	..	1	..	1	1	....
Totals	2,593	2,548	2,495	35	29	21	53	65	55	13	10	7	21	40	32	307	300	298

† Four months. ‡ Seven months. * Shop. ** Wholesale.

Tavern, Shop, Wholesale and Six Months' Licenses, etc.—*Concluded.*

Shop licenses extended.			Wholesale licenses issued.			Licenses transferred and removed.						Totals.			Proportion of duties for provincial licenses, fees for transfers and removals, and fines received by the Province.		
						Transfers.			Removals.								
1902-3.	1903-4.	1904-5.	1902-3.	1903-4.	1904-5.	1902-3.	1903-4.	1904-5.	1902-3.	1903-4.	1904-5.	1902-3.	1903-4.	1904-5.	1902-3.	1903-4.	1904-5.
															$ c.	$ c.	$ c.
..	..	..	..	..	..	....	....	2	..	..	..	11	11	12	545 00	572 00	495 00
..	..	..	..	..	..	2	5	1	..	..	..	33	35	33	1,797 75	1,828 96	1,790 00
..	..	..	..	..	..	....	1	3	..	..	..	.....	29	31	.....	1,844 17	2,086 11
..	..	..	..	..	..	1	4	5	..	..	..	48	27	28	3,702 29	1,671 25	1,973 00
..	..	..	..	..	..	2	2	1	..	..	..	20	19	18	1,241 00	1,226 00	1,218 00
..	..	..	..	..	..	2	5	1	..	..	..	17	22	16	641 50	729 64	653 50
..	..	..	..	..	..	3	5	4	..	..	..	25	25	24	1,299 97	1,300 79	1,311 64
..	..	..	..	..	..	1	2	1	..	..	..	22	22	22	1,328 50	1,299 00	1,354 00
..	..	1	..	..	..	3	9	2	..	..	..	29	34	27	1,388 14	1,404 00	1,245 31
..	..	..	..	..	..	3	6	2	..	..	..	28	31	26	1,680 00	1,690 00	1,475 82
..	..	..	7	6	5	17	25	22	..	..	3	135	140	137	29,280 41	29,737 49	26,822 08
..	..	..	..	..	..	7	3	6	..	..	..	35	30	33	2,754 50	2,817 13	2,858 06
..	..	..	..	..	..	3	10	7	..	..	..	27	33	30	1,701 64	1,820 00	1,582 81
..	..	..	..	..	..	4	1	5	3	..	1	28	22	28	1,056 00	1,034 20	1,066 50
..	..	..	..	..	..	1	1	3	..	..	..	18	19	22	1,121 67	1,067 50	1,316 33
..	1	..	..	..	..	5	1	2	..	..	..	42	36	38	1,968 67	1,822 14	1,917 61
..	..	..	..	..	..	7	13	6	..	..	..	54	60	52	4,553 67	4,450 80	4,188 33
..	..	..	..	..	..	2	9	4	..	..	..	33	40	33	2,051 43	1,920 01	1,704 73
..	..	..	..	..	..	5	1	2	..	..	..	17	12	13	556 00	465 00	465 00
..	..	..	1	1	1	1	1	5	..	..	..	34	35	39	2,750 00	2,789 06	2,925 00
..	..	..	..	..	..	3	6	12	..	1	1	40	42	50	3,003 15	3,182 97	3,318 99
..	..	..	..	..	..	9	13	13	..	..	..	61	65	65	3,210 00	3,318 18	3,239 32
..	..	..	..	..	..	2	2	1	..	..	..	17	17	15	931 84	949 98	916 65
..	..	..	..	..	..	3	1	5	1	..	..	15	12	18	770 00	593 17	778 33
1	1	..	..	..	..	8	7	3	..	..	..	34	32	28	1,503 00	1,502 83	1,623 50
..	1	..	..	..	..	2	2	2	..	..	..	17	19	17	1,296 50	1,345 83	1,357 49
..	..	..	..	..	..	....	2	4	..	..	..	29	28	30	1 878 00	1,787 65	1,823 65
..	..	..	..	..	..	2	5	5	..	..	..	47	48	48	2,850 50	2,973 33	2,971 65
..	..	..	..	..	..	10	10	9	..	..	..	61	60	58	2,480 00	2,345 48	2,334 16
..	..	..	..	1	1	....	1	8	..	..	..	.....	21	27	.....	1,636 66	1,532 33
..	..	..	..	..	..	2	2	1	..	..	..	29	26	22	4,128 33	3,383 33	3,085 00
..	..	..	..	..	..	5	6	9	..	1	..	26	27	28	1,296 49	1,461 48	1,303 32
..	..	..	..	..	..	3	6	4	1	..	..	34	36	34	2,172 87	2,226 07	2,102 88
..	..	..	..	..	..	3	6	4	..	..	1	39	42	40	2,552 53	2,582 50	2,530 00
..	..	..	..	..	..	6	1	..	..	..	..	23	18	.....	656 66	660 00	.....
..	..	2	5	*6	*8	41	18	30	2	1	..	249	226	239	57,740 46	57,768 82	58,665 83
..	..	..	..	..	..	1	5	2	..	..	..	15	18	12	773 32	714 14	567 99
..	..	..	..	..	..	3	2	5	..	..	..	20	19	21	1,148 68	1,031 39	1,028 00
..	..	..	1	1	1	7	8	7	..	..	..	54	55	55	3,190 00	3,272 45	3,430 78
..	..	..	..	..	..	5	2	10	1	1	..	53	50	53	3,294 66	3,309 14	3,109 19
..	..	..	..	..	..	7	2	12	..	..	..	87	80	88	5,607 16	5,313 75	1,027 27
..	..	1	..	..	..	4	6	1	..	..	1	29	31	27	1,616 00	1,706 81	1,545 50
..	..	..	..	..	..	2	7	6	..	..	1	29	31	32	3,108 97	3,043 00	2,993 00
..	..	..	..	..	..	6	8	3	..	..	..	33	35	29	1,816 00	1,836 47	1,673 30
..	..	..	..	..	..	4	1	6	..	..	..	28	23	26	1,364 50	1,214 15	1,195 54
..	..	..	..	..	..	5	2	2	1	..	..	23	19	19	667 32	622 00	651 32
..	..	..	..	..	..	4	3	1	..	..	..	30	29	27	3,996 66	4,055 32	4,086 66
..	..	..	..	..	..	8	5	4	..	1	..	36	33	31	1,369 99	1,502 00	1,398 33
..	..	..	..	..	..	4	9	7	..	..	..	37	43	39	1,971 63	1,979 98	1,999 97
..	..	..	1	1	..	5	11	8	..	..	..	40	48	36	2,133 25	2,345 64	1,426 66
2	6	7	22	22	22	491	524	505	13	11	15	3,555	3,555	3,457	304,789 59	304,677 70	297,825 44

* One is six months.

SCHEDULE B.

COMPARATIVE STATEMENT BY COUNTIES AND CITIES, showing the number of (Provincial) Tavern, Shop, Wholesale and Vessel Licenses issued in the several Counties of the Province, and the Cities separated from Counties, for the license years 1874-5-6-7-8-9-80-1-2-3-4-5-6-7-8-9-90-1-2-3-4-5-6-7-8-9-1900-1-2-3-4.

County.	Year.	Tavern licenses.	Shop licenses.	Wholesale licenses.	Vessel licenses.	Remarks.
Algoma (including Thunder Bay and Rainy River.)	1874	30	14	.....	3	
	1875	36	15	.....	3	
	1876	18	6			
	1877	19	5			
	1878	19	5			
	1879	21	8	1		
	1880	22	6	1		
	1881	29	9	1		
	1882	35	9	1		
	1883	56	6	1		
	1884	74	12	2		
	1885	58	12	1		
	1886	62	16	1		
	1887	78	11	2		
	1888	83	16	1		
	1889	90	17			
	1890	94	15			
	1891	94	11			
	1892	92	11			
	1893	95	13			
	1894	93	12			
	1895	96	13	1		
	1896	99	13			
	1897	108	15			
	1898	111	14			
	1899	120	14			
	1900	118	13			
	1901	116	14	1		
	1902	131	15	1		
	1903	130	15	1		
	1904	140	16	1		
Brant (not including City of Brantford).	1874	95	29			
	1875	73	22	2		
	1876	56	14	4		
	1877	.....	.....	7	.....	Dunkin Act in force.
	1878	53	11	5		
	1879	55	14	1		
	1880	57	14	1		
	1881	55	14	1		
	1882	59	13	1		
	1883	58	11	1		
	1884	49	7			
	1885	44	7	1		
	1886	.....	.....	.....	.....	C.T.A. in force.
	1887	.....	.....	.....	.....	" "
	1888	.....	.....	.....	.....	" "
	1889	26	2			
	1890	26	2			
	1891	22	2			
	1892	23	2			
	1893	23	1			
	1894	22	1			
	1895	18	1			
	1896	18	1			
	1897	18	1			
	1898	18	1			
	1899	18	1			
	1900	17	1			
	1901	18	1			
	1902	18	1			
	1903	17	1			
	1904	17	1			

SCHEDULE B.—Comparative Statement, etc.—*Continued.*

County.	Year.	Tavern licenses.	Shop licenses.	Wholesale licenses.	Vessel licenses.	Remarks.
Bruce	1874	180	25			
	1875	119	22			
	1876	88	13	3		
	1877	83	12	2		
	1878	83	9	2	.....	Dunkin Act in force for 10 months.
	1879	93	12			
	1880	98	14			
	1881	105	15			
	1882	109	18			
	1883	108	16			
	1884	99	15			
	1885	.....	.....	.....	.....	C.T.A. in force.
	1886	.....	.....	.....	.....	" "
	1887	.....	.....	.....	.....	" "
	1888	97	6			
	1889	102	6			
	1890	98	6			
	1891	97	6			
	1892	96	5			
	1893	97	5			
	1894	90	5			
	1895	90	5			
	1896	88	4			
	1897	87	4			
	1898	83	4			
	1899	81	4			
	1900	82	4			
	1901	81	4			
	1902	80	4			
	1903	80	4	1		
	1904	77	3	1		
Carleton (not including Ottawa).	1874	89	5			
	1875	79	8			
	1876	44	1	2		
	1877	55	3			
	1878	43	3			
	1879	43	1			
	1880	42	3			
	1881	50	3			
	1882	54	1			
	1883	58				
	1884	58	1			
	1885	55				
	1886	.....	.....	.....	.....	C.T.A. in force.
	1887	.....	.....	.....	.....	" "
	1888	.....	.....	.....	.....	" "
	1889	44	1			
	1890	44	1			
	1891	45				
	1892	46				
	1893	44				
	1894	45				
	1895	45				
	1896	44				
	1897	44				
	1898	46				
	1899	44				
	1900	44				
	1901	43				
	1902	43				
	1903	42				
	1904	42				

SCHEDULE B—Comparative Statement, etc.—*Continued*.

County,	Year.	Tavern licenses.	Shop licenses.	Wholesale licenses.	Vessel licenses.	Remarks.
Dufferin	1881	33	7	.....	.....	New County, erected 24th Jan., 1881.
	1882	33	5			
	1883	34	5			
	1884	34	4			
	1885	.....	.....	.....	.....	C.T.A. in force.
	1886	.....	.....	.....	.....	" "
	1887	.....	.....	.....	.....	" "
	1888	24	2			
	1889	27	2			
	1890	26	2			
	1891	24	2			
	1892	24	2			
	1893	21	2			
	1894	21	2			
	1895	19	2			
	1896	19	2			
	1897	18	2			
	1898	15	2			
	1899	18	1			
	1900	18	1			
	1901	18	1			
	1902	17	1			
	1903	17	1			
	1904	17	1			
Elgin	1874	113	25			
	1875	110	24			
	1876	66	16			
	1877	66	10			
	1878	69	12			
	1879	72	16			
	1880	74	12			
	1881	74	13			
	1882	74	13			
	1883	74	16			
	1884	74	12			
	1885	71	10			
	1886	.....	.....	.....	.....	C.T.A. in force.
	1887	.....	.....	.....	.....	" "
	1888	.....	.....	.....	.....	" "
Not including St. Thomas...	1889	48	2			
" " " ...	1890	44	1			
" " " ...	1891	43	1			
" " " ...	1892	44	1			
" " " ...	1893	42	1			
" " " ...	1894	41	1			
" " " ...	1895	41	1			
" " " ...	1896	39	1			
" " " ...	1897	36	1			
" " " ...	1898	35	1			
" " " ...	1899	36	1			
" " " ...	1900	36	1			
" " " ...	1901	35	1			
" " " ...	1902	36				
" " " ...	1903	36				
" " " ...	1904	36				

SCHEDULE B—Comparative Statement, etc.—*Continued.*

County.	Year.	Tavern licenses.	Shop licenses.	Wholesale licenses.	Vessel licenses.	Remarks.
Essex	1874	120	28	6		
	1875	101	25	6		
	1876	62	14	5	1	
	1877	69	18	1	1	
	1878	69	18	2	1	
	1879	71	18	3	1	
	1880	70	19	2	1	
	1881	74	21	2		
	1882	71	20	2		
	1883	74	19	2		
	1884	70	15	1		
	1885	77	13			
	1886	74	16			
	1887	84	15			
	1888	82	10			
	1889	95	12			
	1890	94	8			
Not including Windsor	1891	68	5			
" " "	1892	71	5			
" " "	1893	73	5			
" " "	1894	70	6			
" " "	1895	75	6			
" " "	1896	72	6			
" " "	1897	73	6			
" " "	1898	72	6			
" " "	1899	76	5	1		
" " "	1900	83	5	1		
" " "	1901	81	6	1		
" " "	1902	84	6	1		
" " "	1903	84	7	1		
" " "	1904	84	8	1		
Frontenac (not including Kingston)	1874	71	2			
	1875	57	29			
	1876	29	.....	4		
	1877	17	.....	.....	.....	Dunkin Act assumed to be in force until quashed December 28.
	1878	34				
	1879	36				
	1880	33	1			
	1881	33	1			
	1882	33	2			
	1883	36	2			
	1884	34	2			
	1885	34	1			
	1886	.....	.....	.....	.....	
	1887	.....	.....	.....	.....	C.T.A. in force.
	1888	.....	.....	.....	.....	" "
	1889	23				" "
	1890	25				
	1891	23				
	1892	24				
	1893	22				
	1894	22				
	1895	24				
	1896	21				
	1897	23				
	1898	21				
	1899	22				
	1900	23				
	1901	23				
	1902	22				
	1903	22				
	1904	21				

SCHEDULE B.—Comparative Statement, etc.—*Continued.*

County.	Year.	Tavern licenses.	Shop licenses.	Wholesale licenses.	Vessel licenses.	Remarks.
Grey	1874	115	20	.....	3	
	1875	114	16	.....	2	
	1876	77	11	5	2	
	1877	.....	....	6	2	Dunkin Act in force.
	1878	72	7	4	1	Dunkin Act in force until September.
	1879	91	12	1	1	Melancthon and
	1880	88	17	1	2	Shelbourne attached to new
	1881	84	16	.....	1	County of Dufferin.
	1882	88	18	.....	1	
	1883	95	20	.....	3	
	1884	91	19	.....	1	
	1885	92	18			
	1886	92	16	.....	3	
	1887	86	14	.....	3	
	1888	84	7	.....	4	
	1889	84	6	.....	1	
	1890	81	6			
	1891	75	5			
	1892	76	5			
	1893	77	5			
	1894	76	5			
	1895	76	5			
	1896	73	5			
	1897	72	3			
	1898	69	2			
	1899	66	2			
	1900	68	2			
	1901	68	2			
	1902	68	2			
	1803	67	2			
	1904	65	2			
Haldimand	1874	96	16			
	1875	83	13			
	1876	45	5			
	1877	49	4			
	1878	49	4			
	1879	50	5			
	1880	47	5			
	1881	51	5			
	1882	52	5			
	1883	51	5			
	1884	47	5			
	1885	47	3			
	1886	48	4			
	1887	49	4			
	1888	43	4			
	1889	45	3			
	1890	49	3			
	1891	47	3			
	1892	47	3			
	1893	44	3			
	1894	42	3			
	1895	42	3			
	1896	42	4			
	1897	37	4			
	1898	36	4			
	1899	35	4			
	1900	35	4			
	1901	33	4			
	1902	32	4			
	1903	32	3			
	1904	32	3			

SCHEDULE B.—Comparative Statement, etc.—*Continued.*

County.	Year.	Tavern licenses.	Shop licenses.	Wholesale licenses.	Vessel licenses	Remarks.
Haliburton	1886	7				
	1887	6				
	1888	6				
	1889	7				
	1890	7				
	1891	8				
	1892	8				
	1893	8				
	1894	10				
	1895	8				
	1896	8				
	1897	7				
	1898	6				
	1899	6				
	1900	7				
	1901	7				
	1902	7				
	1903	7				
	1904	7				
Halton	1874	61	4			
	1875	58	5			
	1876	39	2	1		
	1877	38	1			
	1878	38	1			
	1879	42	1			
	1880	41	1			
	1881	41	1			C.T.A. in force.
	1882	...	...	...	...	" "
	1883	...	...	...	...	" "
	1884	...	...	...	...	" "
	1885	...	...	...	...	" "
	1886	...	...	...	...	" "
	1887	...	...	...	...	
	1888	28				
	1889	28				
	1890	27				
	1891	27				
	1892	23				
	1893	27				
	1894	28				
	1895	28				
	1896	26				
	1897	23				
	1898	22				
	1899	22				
	1900	23				
	1901	21				
	1902	22				
	1903	20				
	1904	20				

SCHEDULE B.—Comparative Statement, etc.—*Continued.*

County.	Year.	Tavern licenses.	Shop licenses.	Wholesale licenses.	Vessel licenses.	Remarks.
Hastings	1874	117	23	1		
	1875	100	21	2		
	1876	76	11	3	1	
	1877	82	14	3	1	
	1878	89	15	3	2	
	1879	94	15	3	1	
	1880	91	16	3		
	1881	90	15	3		
	1882	95	13	3		
	1883	97	15	3		
	1884	90	15	3		
	1885	98	17	3		
	1886	104	16	2		
	1887	102	13	2		
	1888	96	13	3		
Not including Belleville	1889	73	9			
" " "	1890	74	8			
" " "	1891	74	8			
" " "	1892	72	7			
" " "	1893	70	7			
" " "	1894	67	7			
" " "	1895	68	8			
" " "	1896	66	6			
" " "	1897	67	7			
" " "	1898	59	7			
" " "	1899	57	8			
" " "	1900	55	8			
" " "	1901	56	9			
" " "	1902	56	9			
" " "	1903	55	9			
" " "	1904	53	8			
Huron	1874	150	38			
	1875	164	37	2		
	1876	113	16	3		
	1877	124	16			
	1878	127	20			
	1879	134	21			
	1880	131	16			
	1881	128	15			
	1882	124	15			
	1883	124	15			
	1884	111	14			
	1885	.....	.....	.....	.....	C.T.A. in force.
	1886	.....	.....	.....	.....	" "
	1887	.....	.....	.....	.....	" "
	1888	108	11			
	1889	109	8			
	1890	103	6			
	1891	104	5			
	1892	102	5	1		
	1893	94	5	1		
	1894	92	5	1		
	1895	90	5	1		
	1896	88	6			
	1897	85	6			
	1898	83	6			
	1899	84	6			
	1900	82	6			
	1901	80	6			
	1902	79	6			
	1903	77	6			
	1904	76	5			

SCHEDULE B.—Comparative Statement, etc.—*Continued*.

County.	Year.	Tavern licenses.	Shop licenses.	Wholesale licenses.	Vessel licenses.	Remarks.
Kent	1874	128	41	.....	1	
	1875	118	34	.....	1	
	1876	66	13	4	1	
	1877	67	15	.....	1	
	1878	65	13			
	1879	67	14			
	1880	67	13			
	1881	69	13	.....	1	
	1882	69	14	.....	1	
	1883	70	14			
	1884	75	11			
	1885	71	8			
	1886	.....	.....	.....	.....	C.T.A. in force.
	1887	.....	.....	.....	.....	" "
	1888	.....	.....	.....	.....	" "
	1889	72	6			
	1890	75	6			
	1891	63	5			
	1892	61	4			
	1893	61	4			
	1894	61	4			
Not including Chatham	1895	44	2			
" " "	1896	46	2			
" " "	1897	43	3			
" " "	1898	42	3			
" " "	1899	42	3			
" " "	1900	41	3			
" " "	1901	41	3			
" " "	1902	43	3			
" " "	1903	41	3			
" " "	1904	28	3			
Lambton	1874	89	44	1		
	1875	85	33			
	1876	65	28	1		
	1877	65	25			
	1878	70	27			
	1879	72	26			
	1880	71	25			
	1881	72	22			
	1882	75	22			
	1883	73	19			
	1884	74	16	1		
	1885	70	10	1		
	1886	.....	.....	.....	.....	C.T.A. in force.
	1887	.....	.....	.....	.....	" "
	1888	.....	.....	.....	.....	" "
	1889	65	9			
	1890	70	10			
	1891	64	6			
	1892	62	5			
	1893	64	5			
	1894	63	5			
	1895	61	5			
	1896	62	5			
	1897	62	4			
	1898	58	4			
	1899	58	4			
	1900	58	4			
	1901	59	4			
	1902	60	4			
	1903	61	4			
	1904	60	4			

SCHEDULE B —Comparative Statement, etc.—*Continued*.

County.	Year.	Tavern licenses.	Shop licenses.	Wholesale licenses.	Vessel licenses.	Remarks.
Lanark	1874	62	20	2		
	1875	62	14	1		
	1876	32	9	2		
	1877	32	9			
	1878	7	4	.....	.....	Dunkin Act in force
	1879	33	6			except in Perth.
	1880	34	8			
	1881	36	6			
	1882	36	7			
	1883	35	7			
	1884	36	7			
	1885	37	6			
	1886	.....	.....	.....	.....	C.T.A. in force.
	1887	.....	.....	.....	.....	" "
	1888	.....	.....	.....	.....	" "
	1889	39	6			
	1890	45	7			
	1891	44	6			
	1892	44	7			
	1893	44	7			
	1894	44	6			
	1895	44	6			
	1896	44	6			
	1897	43	6			
	1898	43	6			
	1899	43	6			
	1900	44	6			
	1901	44	6			
	1902	45	6			
	1903	43	6			
	1904	42	6			
Leeds and Grenville	1874	145	32	1		
	1875	136	23	1		
	1876	79	23	3		
	1877	101	25			
	1878	97	19			
	1879	97	18			
	1880	97	20	1		
	1881	89	18			
	1882	92	21			
	1883	94	21			
	1884	88	17			
	1885	87	17			
	1886	.....	.....	.....	.....	C.T.A. in force.
	1887	.....	.....	.....	.....	" "
	1888	.....	.....	.....	.....	" "
	1889	73	13			
	1890	70	10			
	1891	69	10			
	1892	66	8	1		
	1893	67	7	1		
	1894	64	7			
	1895	65	7			
	1896	61	7			
	1897	57	7			
	1898	57	7	1		
	1899	58	8			
	1900	56	8			
	1901	58	8			
	1902	55	8			
	1903	57	8			
	1904	56	8			

SCHEDULE B.—Comparative Statement, etc.—*Continued.*

County.	Year.	Tavern licenses.	Shop licenses	Wholesale licenses.	Vessel licenses.	Remarks.
Lennox and Addington.....	1874	52	7	.....	1	
	1875	46	8			
	1876	28	6	1		
	1877	.....	.....	1	.....	Dunkin Act in force
	1878	36	6			
	1879.	37	5			
	1880	37	5			
	1881	41	5			
	1882	43	6			
	1883	45	6			
	1884	44	5			
	1885	42	5			
	1886	.....	.....	.....	.....	C T.A. in force.
	1887	.....	.....	.....	.....	" "
	1888	.....	.....	.....	.....	" "
	1889	52	3			
	1890	49	2			
	1891	46	2			
	1892	47	2			
	1893	47	2			
	1894	44	1			
	1895	40	1			
	1896	37	1			
	1897	39	1			
	1898	37	1			
	1899	36	1			
	1900	35	1			
	1901	31	2			
	1902	34	2			
	1903	34	2			
	1904	34	2			
Lincoln (not including St Catharines).	1874	94	23			
	1875	103	37			
	1876	70	31			
	1877	70	25			
	1878	69	21			
	1879	72	16			
	1880	73	12			
	1881	69	14			
	1882	73	15			
	1883	72	13			
	1884	71	11			
	1885	64	10			
	1886	.....	.....	.....	.....	C.T.A. in force.
	1887	.....	.....	.....	.....	" "
	1888	.....	.....	.....	.....	" "
	1889	36	3			
	1890	36	3			
	1891	35	3			
	1892	34	1			
	1893	29	1			
	1894	28	1			
	1895	28	1			
	1896	27	1			
	1897	27	1			
	1898	27	1			
	1899	26	1			
	1900	26	1			
	1901	26	1			
	1902	26	1			
	1903	25	1			
	1904	21	1			

SCHEDULE B.—Comparative Statement, etc.—*Continued*.

County.	Year.	Tavern licenses.	Shop licenses.	Wholesale licenses.	Vessel licenses.	Remarks.
Middlesex (not including London)	1874	188	17	1		
	1875	174	33			
	1876	122	26	3		
	1877	139	23			
	1878	143	21			
	1879	141	19			
	1880	134	18			
	1881	138	18			
	1882	133	16			
	1883	130	18			
	1884	126	17			
	1885	128	16	....	1	
	1886	.....	.....	.....	.....	C.T.A. in force.
	1887	.....	.....	.....	.....	" "
	1888	.....	.....	.....	.....	" "
	1889	82	8			
	1890	93	6			
	1891	93	5			
	1892	90	5			
	1893	80	4			
	1894	73	4			
	1895	69	4			
	1896	68	4			
	1897	67	4			
	1898	65	4			
	1899	67	4			
	1900	68	4			
	1901	67	4			
	1902	66	4			
	1893	63	2			
	1904	60	2			
Muskoka and Parry Sound	1874	9				
	1875	23				
	1876	19				
	1877	22				
	1878	29				
	1879	38	1			
	1880	44	4			
	1881	45	4			
	1882	48	5			
	1883	49	6			
	1884	48	4			
	1885	37	1			
	1886	23				
	1887	21				
	1888	32	1			
	1889	45	2			
	1890	47	1			
	1891	47	1			
	1892	53	1			
	1893	50	2			
	1894	56	2			
	1895	60	1			
	1896	60	1			
	1897	59	1			
	1898	58	1			
	1899	57	1			
	1900	59	1			
	1901	56	1			
	1902	58	1			
	1903	55	1			
	1904	52	1			

SCHEDULE B.—Comparative Statement, etc.—*Continued.*

County.	Year.	Tavern licenses.	Shop licenses.	Wholesale licenses.	Vessel licenses.	Remarks.
Nipissing	1878	2	1			
	1879	3	1			
	1880	3	1			
	1881	11	8			
	1882	8	5			
	1883	9	5			
	1884	5	5			
	1885	23	6			
	1886	22	4			
	1887	24	5			
	1888	23	4			
	1889	23	4			
	1890	27	4			
	1891	26	5			
	1892	30	6			
	1893	30	6			
	1894	28	5			
	1895	31	6			
	1896	34	6			
	1897	36	6			
	1898	34	5			
	1899	32	5			
	1900	34	5			
	1901	37	5			
	1902	39	5			
	1903	40	7			
	1904	43	8			
Norfolk	1874	73	6			
	1875	74	6			
	1876	51	4	2		
	1877	51	5	1		
	1878	55	5			
	1879	51	7			
	1880	51	6			
	1881	55	6			
	1882	56	6			
	1883	54	6			
	1884	51	4			
	1885	.....	.....	.....	.....	C.T.A. in force.
	1886	.....	.....	.....	.....	" "
	1887	.....	.....	.....	.....	" "
	1888	37	4			
	1889	41	3			
	1890	39	2			
	1891	39	2			
	1892	41	2			
	1893	39	2			
	1894	35	2			
	1895	37	2			
	1896	31	2			
	1897	33	2			
	1898	32	2			
	1899	30	2			
	1900	29	2			
	1901	29	2			
	1902	29	2			
	1903	30	2			
	1904	29	2			

SCHEDULE B.—Comparative Statement, etc.—*Continued.*

County.	Year.	Tavern licenses	Shop licenses.	Wholesale licenses.	Vessel licenses.	Remarks.
Northumberland & Durham	1874	135	35	2	1	
	1875	121	32	2	1	
	1876	102	27	4	1	
	1877	103	25	2	1	
	1878	89	21	2	2	Dunkin Act in force
	1879	98	21	....	1	for ten months,
	1880	100	22	.....	1	except in Port
	1881	100	23	.....	1	Hope and Co-
	1882	102	23	.....	1	bourg.
	1883	104	23	....	1	
	1884	101	19			
	1885	97	16			
	1886	.....	.....	.....	.....	C.T.A. in force.
	1887	.....	.....	.....	.....	" "
	1888	.....	.....	.....	.....	" "
	1889	81	14			
	1890	74	13			
	1891	77	15			
	1892	76	14			
	1893	75	10			
	1894	68	9			
	1895	66	8			
	1896	64	9			
	1897	61	7			
	1898	59	7			
	1899	57	7			
	1900	55	7			
	1901	56	7			
	1902	56	7			
	1903	55	7			
	1904	53	7			
Ontario.....	1874	85	35			
	1875	87	23			
	1876	60	10			
	1877	58	9			
	1878	55	8	2		Dunkin Act in force
	1879	61	9			for ten months.
	1880	65	11			
	1881	66	12			
	1882	71	13			
	1883	72	12			
	1884	68	11			
	1885	67	12			
	1886	.....	.....	.....	.....	C.T.A. in force.
	1887	.....	.....	.....	.....	" "
	1888	.....	.....	.....	.....	" "
	1889	64	7			
	1890	62	7			
	1891	60	4			
	1892	57	6			
	1893	50	5			
	1894	47	4			
	1895	45	4			
	1896	44	4			
	1897	50	4			
	1898	49	4			
	1899	45	4			
	1900	46	4			
	1901	46	4			
	1902	46	4			
	1903	44	4			
	1904	41	3			

SCHEDULE B.—Comparative Statement, etc.—*Continued.*

County.	Year.	Tavern licenses.	Shop licenses.	Wholesale licenses.	Vessel licenses.	Remarks.
Oxford	1874	104	29			
	1875	102	25			
	1876	73	9	4		
	1877	70	10	1		
	1878	71	10			
	1879	74	12			
	1880	74	14			
	1881	73	13			
	1882	74	11			
	1883	72	9			
	1884	62	8			
	1885	.....	.....	.....	.....	C.T.A. in force.
	1886	.....	.....	.....	.....	" "
	1887	.....	.....	.....	.....	" "
	1888	.....	.....	.....	.....	" "
	1889	52	6	1		
	1890	58	7	1		
	1891	57	5	1		
	1892	50	5			
	1893	50	6			
	1894	48	6			
	1895	48	5			
	1896	47	5			
	1897	47	5			
	1898	47	5			
	1899	47	5			
	1900	47	5			
	1901	47	5			
	1902	45	5			
Not including Woodstock	1903	33	3			
" " "	1904	31	3			
Peel	1874	91	15			
	1875	86	15			
	1876	49	10			
	1877	57	9			
	1878	60	8			
	1879	57	7			
	1880	62	7			
	1881	56	7			
	1882	57	6			
	1883	57	5			
	1884	55	4			
	1885	58	4			
	1886	55	5			
	1887	56	4			
	1888	57	3			
	1889	52	3			
	1890	52	3			
	1891	51	3			
	1892	47	3			
	1893	48	2			
	1894	47	2			
	1895	46	2			
	1896	47	2			
	1897	47	2			
	1898	42	2			
	1899	40	2			
	1900	42	2			
	1901	41	2			
	1902	40	2			
	1903	39	1			
	1904	41	1			

SCHEDULE B.—Comparative Statement, etc.—*Continued.*

County.	Year.	Tavern licenses.	Shop licenses.	Wholesale licenses.	Vessel licenses.	Remarks.
Perth	1874	145	33			
	1875	135	25			
	1876	101	13	3		
	1877	105	17			
	1878	105	17			
	1879	110	18			
	1880	110	19			
	1881	106	19			
	1882	110	19			
	1883	109	17			
	1884	102	14			
	1885	93	14			
	1886	95	12			
	1887	95	13			
	1888	96	10			
Not including Stratford	1889	74	5			
" " "	1890	72	5			
" " "	1891	69	4			
" " "	1892	68	5			
" " "	1893	65	6			
" " "	1894	62	5			
" " "	1895	61	5			
" " "	1896	58	5			
" " "	1897	59	5			
" " "	1898	57	5			
" " "	1899	55	5			
" " "	1900	53	6			
" " "	1901	53	6			
" " "	1902	54	6			
" " "	1903	53	6			
" " "	1904	48	6			
Peterboro	1874	98	16			
	1875	72	16			
	1876	40	11	2	1	
	1877	43	11	.....	1	
	1878	35	11	.....	1	Dunkin Act in force
	1879	42	13	.....	1	in part of West
	1880	46	12	.....	1	Riding for 10
	1881	46	14	.....	1	months.
	1882	50	15	.....	1	
	1883	50	14	.....	1	
	1884	46	13	.....	1	
	1885	43	12			
	1886	.....	.....	.....	.....	C.T.A. in force.
	1887	.....	.....	.....	.....	" "
	1888	.....	.....	.....	.....	" "
	1889	43	10	.....	1	" "
	1890	41	11			
	1891	45	9			
	1892	46	8			
	1893	48				
	1894	39				
	1895	47	6			
	1896	47	6			
	1897	43	6			
	1898	40	6			
	1899	38	6	1		
	1900	38	5	1		
	1901	38	5	1		
	1902	37	5	1		
	1903	37	6	1		
	1904	37	6	1		

SCHEDULE B.—Comparative Statement, etc.—*Continued.*

County.	Year.	Tavern licenses.	Shop licenses.	Wholesale licenses.	Vessel licenses.	Remarks.
Prescott and Russell	1874	63	10	1		
	1875	58	11			
	1876	52				
	1877	46	5			
	1878	49	5			
	1879	41	5			
	1880	42	4			
	1881	50	5			
	1882	53	6			
	1883	62	7			
	1884	65	4			
	1885	65	3			
	1886	68	1			
	1887	78	1			
	1888	76	1			
	1889	76	1			
	1890	78	2			
	1891	75	3			
	1892	77	2			
	1893	72	2			
	1894	69	3			
	1895	71	3			
	1896	76	3			
	1897	76	4			
	1898	72	4			
	1899	74	4			
	1900	76	4			
	1901	77	5			
	1902	78	5			
	1903	77	5			
	1904	75	5			
Prince Edward.....	1874	22	3	.....	3	
	1875	33	3	.....	1	
	1876	.....	.....	1	1	Dunkin Act in force.
	1877	.....	.....	.....	.....	" " "
	1878	.....	.....	.....	.....	" " "
	1879	23	2	.....	1	
	1880	24	2	.....	3	
	1881	24	3	.....	1	
	1882	22	3	.....	2	
	1883	23	4	.....	2	
	1884	21	1	.....	2	
	1885	23	2	.....	2	
	1886	24	2			
	1887	21	2	.....	2	
	1888	18	2			
	1889	16	2			
	1890	18	2			
	1891	18	2			
	1892	17	2			
	1893	16	2			
	1894	15	2			
	1895	15	2			
	1896	14	2			
	1897	13	2			
	1898	13	2			
	1899	12	2			
	1900	12	2			
	1901	12	2			
	1902	12	2			
	1903	13	1			
	1904	12	1			

SCHEDULE B.—Comparative Statement, etc.—*Continued.*

County.	Year.	Tavern licenses.	Shop licenses.	Wholesale licenses.	Vessel licenses.	Remarks.
Renfrew	1874	100	35	.....	1	
	1875	102	30	1	1	
	1876	51	20	.....	1	
	1877	42	17			
	1878	31	15			
	1879	36	16			
	1880	42	21			
	1881	47	17			
	1882	48	23			
	1883	63	30			
	1884	44	20			
	1885	.....	.....	.....	.....	C.T.A. in force.
	1886	.....	.....	.....	.....	" "
	1887	.....	.....	.....	.....	" "
	1888	55	12			
	1889	55	16			
	1890	56	16			
	1891	50	13			
	1892	58	14			
	1893	60	13			
	1894	66	15			
	1895	65	17			
	1896	63	16			
	1897	62	14			
	1898	58	14			
	1899	60	14			
	1900	60	14			
	1901	60	14			
	1902	59	15			
	1903	59	10			
	1904	58	10			
Simcoe	1874	223	42			
	1875	196	35	2	2	
	1876	135	24	2	2	
	1877	137	24	1	2	
	1878	149	21	1	1	
	1879	142	20	1	1	
	1880	155	23	1	1	
	1881	144	23	1	1	Mono and Mulmur attached to new County of Dufferin.
	1882	146	23			
	1883	147	26			
	1884	138	24			
	1885	.....	.....	.....	.....	C.T.A. in force
	1886	.....	.....	.....	.....	" "
	1887	.....	.....	.....	.....	" "
	1888	121	17			
	1889	124	18			
	1890	123	17			
	1891	113	15			
	1892	117	12			
	1893	113	11			
	1894	106	11			
	1895	105	11			
	1896	102	10			
	1897	100	9			
	1898	97	9			
	1899	95	9			
	1900	97	8			
	1901	96	8			
	1902	95	8			
	1903	90	8			
	1904	88	8			

SCHEDULE B.—Comparative Statement, etc.—*Continued.*

County.	Year.	Tavern licenses.	Shop licenses.	Wholesale licenses.	Vessel licenses.	Remarks.
Stormont, Dundas and Glengarry.	1874	122	31			
	1875	80	28			
	1876	82	22			
	1877	87	17			
	1878	94	17			
	1879	91	16			
	1880	91	18			
	1881	96	18			
	1882	95	18			
	1883	89	17			
	1884	92	15			
	1885	.....	.....	.....	.....	C.T.A. in force.
	1886	.....	.....	.....	.....	" "
	1887	.....	.....	.....	.....	" "
	1888	105	8			
	1889	111	10			
	1890	103	8			
	1891	96	10			
	1892	94	10			
	1893	84	8			
	1894	82	8	1		
	1895	80	4			
	1896	79	4			
	1897	78	4			
	1898	74	3	1		
	1899	75	3			
	1900	73	2			
	1901	74	2			
	1902	73	2			
	1903	71	2			
	1904	72	3			
Victoria	1874	78	13	1		
	1875	70	9	.....	1	
	1876	55	5	1	.....	
	1877	56	5	.....	.....	
	1878	56	6	.....	.....	
	1879	60	6	.....	.....	
	1880	59	5	.....	.....	Including Haliburton.
	1881	62	4	.....	.....	
	1882	62	3	.....	1	
	1883	62	3	.....	2	
	1884	58	3	.....	.....	
	1885	54	3	.....	.....	
	1886	.....	.....	.....	.....	C.T.A. in force.
	1887	.....	.....	.....	.....	" "
	1888	.....	.....	.....	.....	" "
	1889	46	2			
	1890	44	2			
	1891	47	2			
	1892	40	3			
	1893	39	3			
	1894	38	3			
	1895	33	2			
	1896	33	2			
	1897	33	1			
	1898	32	1			
	1899	29	1			
	1900	29	1			
	1901	30	1			
	1902	30	1			
	1903	26	1			
	1904	25	1			

SCHEDULE B.—Comparative Statement, etc.—*Continued.*

County.	Year.	Tavern licenses.	Shop licenses.	Wholesale licenses.	Vessel licenses.	Remarks.
Waterloo	1874	136	21			
	1875	136	20	3		
	1876	86	19	13		
	1877	84	17	10		
	1878	87	17			
	1879	89	15			
	1880	87	15			
	1881	88	16			
	1882	90	17			
	1883	91	15	.....	1	
	1884	92	14			
	1885	90	13			
	1886	87	12			
	1887	87	12			
	1888	90	9	1		
	1889	91	10	1		
	1890	92	10	1		
	1891	91	10	1		
	1892	90	11	1		
	1893	90	10	1		
	1894	88	10	1		
	1895	89	10	3		
	1896	90	10	5		
	1897	88	10	3		
	1898	86	10	2		
	1899	85	11	2		
	1900	86	10	2		
	1901	85	10	2		
	1902	85	8	1		
	1903	81	8	1		
	1904	80	10	1		
Welland	1874	145	28	3		
	1875	151	23			
	1876	73	19			
	1877	80	19			
	1878	89	21			
	1879	92	25			
	1880	87	29			
	1881	81	19			
	1882	78	20			
	1883	79	18			
	1884	82	14			
	1885	79	15			
	1886	82	12			
	1887	78	10			
	1888	70	8			
	1889	73	9			
	1890	73	9			
	1891	70	9			
	1892	71	9			
	1893	66	10			
	1894	64	10			
	1895	66	10			
	1896	65	9			
	1897	63	9			
	1898	62	9			
	1899	60	9			
	1900	64	9			
	1901	65	10			
	1902	64	10			
	1903	61	10			
	1904	61	10			

SCHEDULE B.—Comparative Statement, etc.—*Continued.*

County.	Year.	Tavern licenses.	Shop licenses.	Wholesale licenses.	Vessel licenses.	Remarks.
Wellington	1874	183	52			
	1875	182	41	3		
	1876	138	29	3		
	1877	130	28	3		
	1878	134	29			
	1879	138	29			
	1880	145	30			
	1881	134	24			Orangeville, Amaranth and East Garafraxa attached to new County of Dufferin.
	1882	128	26			
	1883	126	22			
	1884	116	19			
	1885	104	13			
	1886					C.T.A. in force.
	1887					" "
	1888					" "
Not including Guelph	1889	78	5			
" " "	1890	77	4			
" " "	1891	80	3			
" " "	1892	79	3			
" " "	1893	76	2			
" " "	1894	72	2			
" " "	1895	71	1			
" " "	1896	71	1			
" " "	1897	68	1			
" " "	1898	64	1			
" " "	1899	63	1			
" " "	1900	62	1			
" " "	1901	62	1			
" " "	1902	61	1			
" " "	1903	58	1			
" " "	1904	57				
Wentworth (not including Hamilton)	1874	110	32	4		
	1875	107	19	2		
	1876	61	11	2		
	1877	56	10			
	1878	47	6			
	1879	63	6			
	1880	56	6			
	1881	55	6			
	1882	51	6			
	1883	52	6			
	1884	54	6			
	1885	54	6			
	1886	49	6			
	1887	51	5			
	1888	47	4			
	1889	49	3			
	1890	49	4			
	1891	49	3			
	1892	46	3			
	1893	45	3			
	1894	42	3			
	1895	41	3			
	1896	38	3			
	1897	38	3			
	1898	39	3			
	1899	39	3			
	1900	39	3			
	1901	39	3			
	1902	37	3			
	1903	34	3			
	1904	34	3			

SCHEDULE B.—Comparative Statement, etc.—*Continued.*

County.	Year.	Tavern licenses.	Shop licenses.	Wholesale licenses.	Vessel licenses.	Remarks.
York (not including Toronto)	1874	148	39			
	1875	164	35			
	1876	108	16	1		
	1877	97	15			
	1878	.....	.....	.....	.....	Dunkin Act in force.
	1879	114	15	.....	.....	Dunkin Act in force
	1880	117	16			one month, May.
	1881	128	21			
	1882	131	24			
	1883	132	23			
	1884	121	13			
	1885	114	12			
	1886	116	10			
	1887	109	7			
	1888	107	2			
	1889	112	1			
	1890	108	2			
	1891	105	3			
	1892	108	4			
	1893	104	4			
	1894	103	4			
	1895	102	4			
	1896	100	4			
	1897	100	4			
	1898	98	4			
	1899	97	2			
	1900	92	2			
	1901	92	2	1		
	1902	92	2	1		
	1903	91	2	1		
	1904	84	1	1		

SCHEDULE B.—Comparative Statement, etc.—*Continued.*

City.	Year.	Tavern licenses.	Shop licenses.	Wholesale licenses.	Vessel licenses.	Remarks.
Toronto	1874	309	184	21	16	
	1875	299	128	28	9	
	1876	216	100	39	9	
	1877	182	100	26	6	
	1878	181	92	20	10	
	1879	195	88	19	6	
	1880	204	94	18	4	
	1881	210	95	15	6	
	1882	216	100	14	7	
	1883	197	98	14	5	
	1884	217	88	13	3	
	1885	227	71	*14	2	
	1886	224	66	13	3	
	1887	150	50	13	1	
	1888	150	50	12	3	
	1889	152	50	14	3	
	1890	150	50	11		
	1891	150	50	11		
	1892	150	50	10		
	1893	149	50	10		
	1894	150	50	11		
	1895	150	50	8		
	1896	150	50	9		
	1897	150	50	6		
	1898	150	50	6		
	1899	150	50	6		
	1900	150	50	5		
	1901	150	50	7		
	1902	150	50	5		
	1903	150	50	†6		
	1904	150	50	†8		
Hamilton	1874	127	93	.....	3	
	1875	110	72			
	1876	68	61	11	1	
	1877	68	55	7	2	
	1878	68	64	7	2	
	1879	68	61	8		
	1880	74	57	7		
	1881	89	55	7		
	1882	98	58	8		
	1883	105	54	8		
	1884	97	47	4		
	1885	110	48	3		
	1886	112	45	5		
	1887	107	40	4		
	1888	111	37	2		
	1889	91	38	3		
	1890	92	38	3		
	1891	91	37	3		
	1892	94	34	3		
	1893	94	30	3		
	1894	75	20	4		
	1895	75	20	4		
	1896	76	20	4		
	1897	75	20	3		
	1898	75	20	2		
	1899	75	20	2		
	1900	75	19	3		
	1901	75	19	3		
	1902	75	19	3		
	1903	75	19	3		
	1904	73	18	3		

* Dominion issues.

† One is a six months' license.

SCHEDULE B.—Comparative Statement, etc.—*Continued.*

City.	Year.	Tavern licenses.	Shop licenses.	Wholesale licenses.	Vessel licenses.	Remarks.
Ottawa	1874	120	77	6		
	1875	114	148	6		
	1876	75	77	7	1	
	1877	75	80	2	1	
	1878	73	77	.....	1	
	1879	73	71	.....	1	
	1880	75	72	.....	1	
	1881	75	77	.....	1	
	1882	75	76	.....	1	
	1883	75	84	.....	1	
	1884	75	78	.....	1	
	1885	75	77			
	1886	75	69	1		
	1887	75	68	1	1 B. & W.	
	1888	76	54	2	1	
	1889	80	56	1	1 B. & W.	
	1890	88	59	2		
	1891	87	59	1		
	1892	78	46	1		
	1893	72	40	5		
	1894	71	38	5		
	1895	70	33	3		
	1896	76	33	4		
	1897	77	33	5		
	1898	80	33	6		
	1899	78	32	7		
	1900	75	32	9		
	1901	76	32	8		
	1902	76	32	7		
	1903	77	31	6		
	1904	67	31	5		
London	1874	75	40	3		
	1875	75	74	2		
	1876	57	34	5		
	1877	58	35	1		
	1878	58	37	1		
	1879	57	36	2		
	1880	45	27	2		
	1881	45	24	2		
	1882	47	26	3		
	1883	47	24	2		
	1884	48	22	2		
	1885	49	23	1		
	1886	61	21	2		
	1887	54	19	2		
	1888	57	14	1		
	1889	58	13	1		
	1890	56	12	1		
	1891	41	10	1		
	1892	34	6	3		
	1893	34	6	5		
	1894	34	6	2		
	1895	35	6	2		
	1896	34	6	2		
	1897	34	6	2		
	1898	34	6	2		
	1899	34	6	2		
	1900	35	6	2		
	1901	35	6	2		
	1902	35	6	2		
	1903	35	6	*1		
	1904	35	6	*1		

* 6 months.

SCHEDULE B.—Comparative Statement, etc.—*Continued.*

City.	Year.	Tavern licenses.	Shop licenses.	Wholesale licenses.	Vessel licenses.	Remarks.
Kingston	1874	97	25	.....	1	
	1875	75	20	3	1	
	1876	53	23	6	5	
	1877	61	21	3	8	
	1878	61	21	3	8	
	1879	62	20	3	8	
	1880	62	20	3	8	
	1881	64	20	2	11	
	1882	53	22	2	9	
	1883	53	23	3	6	
	1884	39	20	2	6	
	1885	38	22	1	4	
	1886	41	22	1	6	
	1887	43	20	1	6	
	1888	44	15	1	7	
	1889	40	15	1		
	1890	38	15	1		
	1891	39	15	1		
	1892	41	15	1		
	1893	40	14	1		
	1894	38	13	1		
	1895	39	12	1		
	1896	37	12			
	1897	37	12			
	1898	36	12			
	1899	34	11			
	1900	34	11			
	1901	34	10			
	1902	34	10			
	1903	33	10			
	1904	33	8			
Catharines	1886	26	7			
	1887	29	7			
	1888	23	7			
	1889	26	6			
	1890	26	5			
	1891	26	4			
	1892	26	3			
	1893	26	3			
	1894	26	3			
	1895	26	3			
	1896	26	2			
	1897	26	2			
	1898	22	2			
	1899	24	2			
	1900	22	2			
	1901	21	2			
	1902	24	2			
	1903	19	2			
	1904	19	2			

SCHEDULE B—Comparative Statement, etc.—*Continued.*

City.	Year.	Tavern licenses.	Shop licenses.	Wholesale licenses.	Vessel licenses.	Remarks.
Brantford	1886	19	5	3		
	1887	18	5	3		
	1888	18	5	3		
	1889	18	5	3		
	1890	18	5	2		
	1891	18	5	1		
	1892	18	5	1		
	1893	18	5	1		
	1894	18	5	1		
	1895	16	5	1		
	1896	16	5	1		
	1897	16	5	.....	1	
	1898	16	4			
	1899	16	4			
	1900	17	4			
	1901	17	4			
	1902	16	4			
	1903	17	4			
	1904	16	4			
St. Thomas	1889	20	6			
	1890	18	4			
	1891	18	4			
	1892	18	4			
	1893	18	4			
	1894	18	4			
	1895	18	4			
	1896	18	4			
	1897	18	3			
	1898	17	3			
	1899	17	3			
	1900	17	3			
	1901	17	2			
	1902	17	3			
	1903	17	3			
	1904	17	3			
Stratford	1889	21	4			
	1890	21	4			
	1891	21	4			
	1892	21	4			
	1893	19	4			
	1894	16	2			
	1895	16	2			
	1896	16	2			
	1897	16	2			
	1898	16	2			
	1899	16	2			
	1900	16	2			
	1901	16	2			
	1902	16	2			
	1903	15	2			
	1904	15	2			

SCHEDULE B—Comparative Statement, etc.—*Continued.*

City.	Year.	Tavern licenses.	Shop licenses.	Wholesale licenses.	Shop licenses.	Remarks.
Guelph	1889	16	2			
	1890	16	2			
	1891	16	2			
	1892	16	2			
	1893	16	2			
	1894	16	2			
	1895	16	2			
	1896	16	2			
	1897	16	2			
	1898	16	2			
	1899	16	2			
	1900	14	2			
	1901	15	2			
	1902	15	2			
	1903	15	2			
	1904	15	2			
Belleville	1889	25	3	2		
	1890	25	3	2		
	1891	25	3	2		
	1892	25	3	2		
	1893	24	3	2		
	1894	24	3	2		
	1895	25	3	2		
	1896	26	3	1		
	1897	26	3	1		
	1898	21	2	1		
	1899	17	2			
	1900	18	2			
	1901	18	2			
	1902	18	2			
	1903	17	2			
	1904	16	3			
Windsor	1891	22	4			
	1892	25	5			
	1893	27	4			
	1894	27	4			
	1895	27	4			
	1896	27	4			
	1897	27	3	1		
	1898	24	3	1		
	1899	22	3			
	1900	21	3			
	1901	23	3			
	1902	23	3			
	1903	23	3			
	1904	23	3			
Chatham	1895	17	2			
	1896	18	2			
	1897	17	2			
	1898	16	2			
	1899	15	2			
	1900	15	2			
	1901	15	2			
	1902	15	2			
	1903	15	2			
	1904	15	2			
Woodstock	1903	12	2			
	1904	12	2			

SCHEDULE B.—Comparative Statement, etc.—*Concluded.*

RECAPITULATION, showing the total number of Provincial licenses issued in the several counties in the province, including the cities, during the license years, 1874-5-6-7-8-9-80-1-2-3-4-5-6-7-8-9-90-1-2-3-4-5-6-7-8-9-1900-1-2-3-4.

Years.	Tavern.	Shop.	Wholesale.	Vessel.	Total.
1874	4,793	1,307	52	33	6,185
1875	4,459	1,257	78	24	5,818
1876	2,977	787	147	27	3,938
1877	2,845	739	65	27	3,676
1878	2,910	724	52	29	3,715
1879	3,199	757	42	22	4,020
1880	3,227	760	40	22	4,049
1881	3,311	764	34	24	4,133
1882	3,317	787	35	24	4,163
1883	3,363	781	36	21	4,201
1884	3,253	675	28	14	3,970
1885	2,574	525	24	9	3,132
1886	1,567	367	28	12	1,974
1887	1,496	325	28	13	1,862
1888	2,066	336	26	17	2,445
1889	3,073	445	27	15	3,560
1890	3,071	428	24	.....	3,523
1891	2,990	403	21	.....	3,414
1892	2,966	378	25	.....	3,369
1893	2,888	357	31	.....	3,276
1894	2,785	337	29	.....	3,151
1895	2,779	327	26	.....	3,132
1896	2,747	323	26	.....	3,096
1897	2,725	317	22	.....	3,064
1898	2,641	312	23	.....	2,976
1899	2,611	308	21	.....	2,950
1900	2,621	303	24	.....	2,948
1901	2,613	308	26	.....	2,947
1902	2,628	307	22	.....	2,957
1903	2,577	300	22	.....	2,899
1904	2,516	298	22	.....	2,836

The six Months' Licenses and the Licenses *extended* do not appear in the above Schedule or recapitulation, and as a consequence the total number of Licenses issued, according to the Statement, does not correspond with the number as shown in Schedules A and C. Beer and Wine Licenses are included with the ordinary licenses, under the heads of Tavern Licenses and Vessel Licenses respectively. An *extended* License is good for a period not exceeding three months. It is not in the nature of a new License, but simply a permission, granted by the Board of Commissioners, to the holder of a license expiring in April, to continue his business under the old license for the specified period, that he may be able to dispose of his stock on hand and quit the business without loss. Six Months' Licenses run from the first day of May to the thirty-first day of October, and are not valid after the latter date. They are granted to localities which are largely resorted to in summer by visitors, where the Board of Commissioners are of the opinion that increased tavern accommodation for the summer months is necessary.

SCHEDULE C.

SCHEDULE C.

COMPARATIVE STATEMENT BY MUNICIPALITIES, showing the number of Provincial Licenses, whether Ordinary or Beer and Wine, issued, and the number extended, transferred or removed, the gross sums deposited to the credit of the License Fund Accounts therefor, and for fines, the amount imposed by municipal by-laws for licenses in excess of statutory duties, for 1902-3, 1903-4, 1904-5, and the revenue paid over to the municipal treasurers during the license years 1902-3, 1903-4 and 1904-5.

License District.	Municipality.	Tavern.						Shop.			Wholesale.			Extended Tavern.			Extended Shop.			Six Months.		
		Ordinary.			Beer and Wine.																	
		1902-3.	1903-4.	1904-5.	1902-3.	1903-4.	1904-5.	1902-3.	1903-4.	1904-5.	1902-3.	1903-4.	1904-5.	1902-3.	1903-4.	1904-5.	1902-3.	1903-4.	1904-5.	1902-3.	1903-4.	1904-5.
Addington	Newburg Village	1	1	1	....	....	....	....	....	....	....	....	....	1	....	....	....	....	....	....	....	.....
	Camden	9	8	8	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	1	.....
	Sheffield	5	5	5	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	.....
	Kaladar and Anglesea	1	1	1	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	.....
	Barrie	1	1	1	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	.....
	Kennebec	1	1	1	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	.....
	Olden	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	.....
	Oso	2	2	2	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	.....
	Hinchinbrooke	2	2	2	....	....	....	....	....	....	....	....	....	....	1	....	....	....	....	....	....	.....
	Palmerston and N. and S. Canonto	1	1	1	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	.....
	Clarendon and Miller	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	.....
	Denbigh	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	.....

SCHEDULE C.—*Continued.*

License District.	Municipality.	Licenses, transferred and removed.			Totals.			Amounts received for provincial licenses, transfers, removals and fines in each municipality.			Proportion thereof paid to municipalities.			Amounts imposed by municipal by-laws in excess of statutory duties.		
		Transfers.			Removals.											
		1902-3.	1903-4.	1904-5.	1902-3.	1903-4.	1904-5.	1902-3.	1903-4.	1904-5.	1902-3.	1903-4.	1904-5.	1902-3.	1903-4.	1904-5.
								$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.
Addington	Newburg Village	1	1					130 00	130 00	120 00	23 34	23 34	20 00			
	Camden		2	2		2	1	892 60	825 00	740 00	204 47	190 09	166 67			
	Sheffield							450 00	450 00	450 00	100 00	100 00	100 00			
	Kaladar and Anglesea							90 00	100 00	90 00	20 00	23 34	20 00			
	Barrie							90 00	90 00	90 00	20 00	20 00	20 00			
	Kennebec							90 00	100 00	110 00	20 00	23 34	26 67			
	Olden															
	Oso							250 00	240 00	240 00	103 34	100 00	100 00	60 00	60 00	60 00
	Hinchinbrooke							180 00	207 50	220 00	40 00	48 34	53 33			
	Palmerston and N. S. Camondo	1						100 00	120 00	110 00	23 34	30 01	26 67			
	Clarendon and Miller															
	Denbigh															
	Transferred from previous year								14 71	88 21						

SCHEDULE C.—Comparative statement by municipalities, showing the number of provincial licenses, etc.—*Continued.*

License District.	Municipality.	Tavern.						Shop.			Wholesale.			Extended Tavern.			Extended Shop.			Six months.		
		Ordinary.			Beer and wine.																	
		1902-3.	1903-4.	1904-5.	1902-3.	1903-4.	1904-5.	1902-3.	1903-4.	1904-5.	1902-3.	1903-4.	1904-5.	1902-3.	1903-4.	1904-5.	1902-3.	1903-4.	1904-5.	1902-3.	1903-4.	1904-5.
Algoma	St. Joseph	3	2	2	....	....	....	....	....	....	....	....	....	1	1	....	....	....	....	....	1	....
	Hilton	1	1	1	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Thessalon, Town	3	3	3	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Balfour	3	3	3	....	....	....	....	....	....	....	....	....	....	1	....	....	....	....	....	....	....
	Plummer Additional	2	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Rayside	2	1	1	....	....	....	....	....	....	....	....	....	....	1	....	....	....	....	....	....	....
	Sault Ste. Marie Tp.	2	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Thessalon Township	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Hallam	2	2	2	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	1	....	....
	Whitefish	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Salter and May and 116	2	2	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Nairn, Lorne and Hyman	2	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Johnston	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Denison, Drury and Graham	3	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Chapleau	2	2	2	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Blind River	2	2	3	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Korah	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	McDonald	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Bruce Mines, Town	....	2	2	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Massey, Town	....	....	2	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Unorganized Territory	9	6	7	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	1	....	....

SCHEDULE C.—*Continued.*

License District.	Municipality.	Licenses transferred and removed. Transfers. 1902-3.	Transfers. 1903-4.	Transfers. 1904-5.	Removals. 1902-3.	Removals. 1903-4.	Removals. 1904-5.	Totals. 1902-3.	Totals. 1903-4.	Totals. 1904-5.	Amounts received for provincial licenses, transfers, removals, and fines in each municipality. 1902-3.	1903-4.	1904-5.	Proportion thereof paid to municipalities. 1902-3.	1903-4.	1904-5.	Amounts imposed by municipal by-laws in excess of statutory duties. 1902-3.	1903-4.	1904-5.
											$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.
Algoma	St. Joseph							4	4	2	487 50	412 50	300 00	286 00	231 00	168 00	195 00	165 00	120 00
	Hilton							1	1	1	90 00	90 00	90 00	28 00	24 00	24 00	.....	.....	.....
	Thessalon, Town							3	3	3	600 00	640 00	600 00	262 01	262 00	246 00	150 00	150 00	150 00
	Balfour			1				3	4	4	420 00	455 00	520 00	234 00	240 50	262 00	150 00	162 50	150 00
	Plummer Additional	1						3	..	..	290 00	.....	.....	160 67	.....	.....	100 00	.....	.....
	Rayside	1						3	2	1	220 00	127 50	155 00	90 67	50 50	59 00	30 00	22 50	15 00
	Sault Ste. Marie Tp							2	..	..	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Thessalon Township										.....	.....	.....	.....	.....	.....	.....	.....	.....
	Hallam					1		2	3	2	300 00	310 00	300 00	176 00	172 00	168 00	120 00	120 00	120 00
	Whitefish										.....	.....	.....	.....	.....	.....	.....	.....	.....
	Salter and May and 116							2	2	..	220 00	220 00	.....	96 00	88 00	.....	40 00	40 00	.....
	Nairn, Lorne and Hyman							1	..	..	200 00	.....	.....	65 34	.....	.....	.....	.....	.....
	*Johnston										.....	.....	.....	.....	.....	.....	.....	.....	.....
	Denison, Drury and Graham	1						1	..	..	690 00	.....	.....	272 34	.....	.....	60 00	.....	.....
	Chapleau				2			4	2	2	100 00	380 00	380 00	265 34	248 00	248 00	200 00	200 00	200 00
	Blind River	1	1	..				3	3	3	340 00	410 00	695 00	168 01	260 00	140 00	70 00	200 00	340 00
	Korah										20 00	.....	.....	.....	.....	.....	.....	.....	.....
	McDonald										50 00	.....	.....	.....	.....	.....	.....	.....	.....
	Bruce Mines, Town								2	2	.....	320 00	320 00	.....	84 00	84 00	.....	20 00	20 00
	Massey, Town									2	.....	.....	300 00	.....	.....	64 00	.....	.....	.....
	†Unorganized Territory	3	1	1				3	7	8	.....	550 00	779 73	.....	.....	.....	.....	.....	.....
	Transferred from previous year										.....	.....	27 00	.....	.....	.....	.....	.....	.. ..

* Local option.
† Payable to Province less proportion of expenses.

SCHEDULE C.—Comparative statement by municipalities, showing the number of provincial licenses, etc.—*Continued.*

License District.	Municipality.	Tavern.						Shop.			Wholesale.			Extended Tavern.			Extended Shop.			Six months.		
		Ordinary.			Beer and Wine.																	
		1902-3.	1903-4.	1904-5.	1902-3.	1903-4.	1904-5.	1902-3.	1903-4.	1904-5.	1902-3.	1903-4.	1904-5.	1902-3.	1903-4.	1904-5.	1902-3.	1903-4.	1904-5.	1902-3.	1903-4.	1904-5.
North Brant	South Dumfries	3	2	2											1	1					1	
	Brantford Township	3	3	3																		
	Onondaga	2	2	2																		
	Paris, Town	6	6	6				1	1	1												
South Brant	Brantford Township	1	1	1																		
	Burford	2	2	2																		
	Oakland	1	1	1																		
Brantford City		16	17	16				4	4	4						1				1		

SCHEDULE C.—*Continued.*

License District.	Municipality.	Licenses transferred and removed. Transfers. 1902-3.	1903-4.	1904-5.	Removed. 1902-3.	1903-4.	1904-5.	Totals. 1902-3.	1903-4.	1904-5.	Amounts received for provincial licenses, transfers, removals, and fines in each municipality. 1902-3.	1903-4.	1904-5.	Proportion thereof paid to municipalities. 1902-3.	1903-4.	1904-5.	Amounts imposed by municipal by-laws in excess of statutory duties. 1902-3.	1903-4.	1904-5.
											$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.
North Brant	South Dumfries	..	..	..	..	..	..	3	4	3	300 00	275 00	225 00	90 00	71 50	58 50	30 00	27 50	22 50
	Brantford Township	..	1	..	..	..	..	3	4	3	270 00	280 00	270 00	60 00	50 67	48 00	.....	.....	.....
	Onondaga	..	..	..	..	..	..	2	2	2	180 00	180 00	180 00	40 00	32 00	32 00	.....	.....	.....
	Paris Town	1	1	2	..	..	..	8	8	9	1,410 00	1,410 00	1,490 00	540 00	502 00	523 34	350 00	350 00	350 00
	Transferred from previous year	..	..	..	..	..	..	..	..	..	38 25	.....	.....	.....	.....	.....	.....	.....	.....
South Brant	Brantford Township	..	1	1	..	..	..	1	2	2	90 00	100 00	100 00	.....	.....	.....	.....	.....	.....
	Burford	..	2	1	..	..	..	2	4	3	180 00	200 00	241 25	.....	.....	.....	.....	.....	.....
	Oakland	..	1	..	..	..	..	1	2	1	90 00	100 00	90 00	.....	.....	.....	.....	.....	.....
	Transferred from previous year	..	..	..	..	..	..	..	..	..	.....	.....	11 03	.....	.....	.....	.....	.....	.....
Brantford City..	.....	4	3	4	..	..	..	26	25	25	6,560 00	6,820 00	6,467 50	2,636 00	2,883 34	2,483 34	1,720 00	1,800 00	1,700 00
	Transferred from previous year	..	..	..	..	..	..	..	..	..	9 80	132 50	13 23	.....	.....	.....	.....	.....	.....

SCHEDULE C.—Comparative statement by municipalities, showing the number of provincial licenses, etc.—*Continued*.

License District.	Municipality.	Tavern.						Shop.			Wholesale.			Extended Tavern.			Extended Shop.			Six months.		
		Ordinary.			Beer and Wine.																	
		1902-3.	1903-4.	1904-5.	1902-3.	1903-4.	1904-5.	1902-3.	1903-4.	1904-5.	1902-3.	1903-4.	1904-5.	1902-3.	1903-4.	1904-5.	1902-3.	1903-4.	1904-5.	1902-3.	1903-4.	1904-5.
Brockville and Leeds	Brockville, Town	10	11	9	....	....	....	2	2	2	....	....	....	....	....	....	....	....	....	....	....	....
	Gananoque, Town	6	6	6	....	....	....	2	2	2	....	....	....	....	....	....	....	....	....	1	1	1 B. & W.
	Newboro', Village	2	2	2	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Bastard and Burgess	2	2	2	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	North Crosby	3	3	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Front of Leeds and Lansdowne	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Front of Yonge and Escott	....	....	1	1	1	1	..	..	..	....	....	....	....	....	....	....	....	..	1	1	1
	Rear of Yonge and Escott	1	1	1	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	1	1	1
	Rear of Leeds and Lansdowne	2	2	2	....	..	..	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Elizabethtown	1	1	1	....	....	....	..	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	South Crosby	2	2	2	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Athens, Village	2	2	2	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Westport, Village	....	....	3	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
Centre Bruce	Paisley, Village	3	3	3	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Kincardine, Town	5	5	5	....	....	....	1	1	1	....	....	....	....	....	....	....	....	....	....	....	....
	Chesley, Village	3	3	3	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Greenock	6	6	6	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Huron	2	2	2	....	....	....	1	1	....	....	....	....	....	....	....	....	....	1	....	....	....
	Kincardine, Township	1	1	1	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Elderslie	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....

SCHEDULE C.—*Continued.*

License District.	Municipality.	Licenses transferred and removed. Transfers. 1902-3.	1903-4.	1904-5.	Removals. 1902-3.	1903-4.	1904-5.	Totals. 1902-3.	1903-4.	1904-5.	Amounts received for provincial licenses transfers, removals, and fines in each municipality. 1902-3.	1903-4.	1904-5.	Proportion thereof paid to municipalities. 1902-3.	1903-4.	1904-5.	Amounts imposed by municipal by-laws in excess of statutory duties. 1902-3.	1903-4.	1904-5.
Brockville and Leeds	Brockville, Town	3	2	5	..	..	..	15	15	16	6,690 00	7,310 00	6,170 00	3,602 01	4,018 01	3,327 34	4,840 00	5,260 00	4,420 00
	Gananoque, Town	..	..	1	..	..	..	9	9	10	2,295 00	2,295 00	2,207 50	1,337 34	1,382 67	1,272 70	1,020 00	1,020 00	960 00
	Newboro', Village	1	..	..	..	..	..	3	2	2	270 00	195 00	260 00	80 67	63 00	76 00	20 00	15 00	20 00
	Bastard and Burgess	1	..	..	..	..	..	3	2	2	250 00	240 00	240 00	120 67	124 00	116 00	60 00	60 00	60 00
	North Crosby	1	2	..	..	..	..	4	5	..	315 00	336 00	.....	121 00	145 21	.....	30 00	30 00	.....
	Front of Leeds and Lansdowne	..	..	..	..	..	..	..	..	..	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Front of Yonge and Escott	..	1	..	..	..	..	2	3	3	175 00	225 00	395 00	113 00	143 67	260 34	85 00	85 00	195 00
	Rear of Yonge and Escott	..	..	..	..	..	..	2	2	2	150 00	150 00	150 00	57 00	63 00	57 00	15 00	15 00	15 00
	Rear of Leeds and Lansdowne	1	1	..	..	..	..	3	3	2	190 00	200 00	180 00	60 67	74 67	56 00	.....	.....	.....
	Elizabethtown	..	..	..	..	..	..	1	1	1	100 00	150 00	150 00	38 00	68 67	61 33	10 00	10 00	10 00
	South Crosby	..	..	..	..	..	..	2	2	2	180 00	230 00	230 00	56 00	90 67	79 34	.....	.....	.....
	Athens, Village	..	..	..	..	..	..	2	2	2	260 00	240 00	240 00	65 34	64 00	56 00	.....	.....	.....
	Westport Village	..	..	2	..	..	..	..	..	5	.....	.....	380 00	.....	.....	93 34	.....	.....	.....
	Transferred from previous year	..	..	..	..	..	..	..	..	..	80 45	168 22	.....	.....	.....	.....	.....	.....	.....
Centre Bruce	Paisley, Village	..	2	1	..	..	..	3	5	4	765 00	695 00	695 00	438 00	485 00	395 00	330 00	405 00	315 00
	Kincardine Town	..	1	..	..	..	..	6	7	6	1,200 00	1,210 00	1,220 00	492 00	496 00	500 00	300 00	300 00	300 00
	Chesley, Village	..	2	..	..	..	..	3	5	3	525 00	545 00	565 00	267 00	335 00	253 00	195 00	255 00	165 00
	Greenock	2	..	2	..	..	..	8	6	8	570 00	540 00	570 00	156 00	144 00	156 00	.....	.....	.....
	Huron	..	..	..	..	..	..	3	3	3	465 00	445 00	351 25	255 00	247 00	202 75	175 00	175 00	148 75
	Kincardine, Township	..	..	..	..	..	..	1	1	1	90 00	90 00	90 00	24 00	24 00	24 00	.....	.....	.....
	Elderslie	..	..	..	..	..	..	..	..	..	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Transferred from previous year	..	..	..	..	..	..	..	..	..	105 35	84 40	.....	.....	.....	.....	.....	.....	.....

SCHEDULE C.—Comparative statement by municipalities, showing the number of provincial licenses, etc.—*Continued.*

License District.	Municipality.	Tavern.						Shop.			Wholesale.			Extended Tavern.			Extended Shop.			Six months.		
		Ordinary.			Beer and Wine.																	
		1902-3.	1903-4.	1904-5.	1902-3.	1903-4.	1904-5.	1902-3.	1903-4.	1904-5.	1902-3.	1903-4.	1904-5.	1902-3.	1903-4.	1904-5.	1902-3.	1903-4.	1904-5.	1902-3.	1903-4.	1904-5.
North Bruce...	Tiverton, Village	2	2	2	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	.....
	Port Elgin, Village	3	3	3	....	..	....	....	....	....	....	....	....	....	1	....	....	....	....	1	1	.....
	Southampton, Village	2	3	2	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	1
	Tara, Village	2	2	2	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	.....
	Wiarton, Town	5	5	5	....	....	....	....	....	....	....	1	*1	....	....	....	....	....	....	....	....	.....
	Bruce	2	2	2	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	.....
	Saugeen	1	1	1	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	.....
	Arran	1	1	1	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	.....
	Amabel	3	3	3	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	.....
	Eastnor	4	4	4	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	.....
	Albemarle	3	3	3	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	.....
	Lindsay and St. Edmunds	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	.....
South Bruce ...	Lucknow, Village	3	3	3	....	....	....	1	1	1	....	....	....	....	....	....	....	....	....	....	....	.....
	Teeswater, Village	3	3	3	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	.....
	Walkerton, Town	6	6	6	....	....	....	1	1	1	....	....	....	....	....	....	....	....	....	....	....	1
	Culross	3	3	3	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	.....
	Carrick	9	9	9	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	.....
	Brant	6	5	4	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	1	.....
	Kinloss	2	2	1	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	.....

* Extended one month.

SCHEDULE C.—*Continued.*

License District.	Municipality.	Licenses transferred and removed.		Totals.					Amounts received for provincial licenses, transfers, removals, and fines in each municipality.					Proportions thereof paid to municipalities.					Amounts imposed by municipal by-laws in excess of statutory duties.				
		Transfers.	Removals.	1902-3.	1903-4.	1904-5.	1905-6.	1906-7.	1902-3.	1903-4.	1904-5.	1905-6.	1906-7.	1902-3.	1903-4.	1904-5.	1905-6.	1906-7.	1902-3.	1903-4.	1904-5.	1905-6.	1906-7.
									$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.
North Bruce	Tiverton, Village			21	21	21	21	21	300 00	300 00	300 00	300 00	300 00	100 00	120 00	108 00	382 00	382 00	60 00	60 00	60 00	60 00	60 00
	Port Elgin, Village			5	5	4	4	4	840 00	900 00	720 00	720 00	720 00	490 00	562 50	432 00	328 67	328 67	420 00	450 00	360 00	360 00	360 00
	Southampton, Village	1	1	3	3	3	3	3	440 00	670 00	550 00	550 00	550 00	240 00	385 00	330 00	240 00	240 00	200 00	300 00	250 00	250 00	250 00
	Tara, Village	2	2	3	4	3	3	3	450 00	420 00	430 00	430 00	430 00	216 67	330 00	220 00	240 00	240 00	160 00	160 00	160 00	160 00	160 00
	Warton, Town	3	2	6	6	6	6	6	1,050 00	1,310 00	1,040 81	1,040 81	1,040 81	400 01	565 00	123 00	102 00	102 00	250 00	250 00	250 00	250 00	250 00
	Bruce	1	1	3	3	2	2	2	210 00	210 00	200 00	200 00	200 00	63 34	85 00	68 00	204 00	204 00	20 00	20 00	20 00	20 00	20 00
	Saugeen			1	1	1	1	1	90 00	90 00	100 00	100 00	100 00	40 00	70 00	28 00	48 00	48 00					
	Arran	1	1	2	3	2	2	2	110 00	150 00	120 00	120 00	120 00	20 00	30 00	8 00	8 00	8 00	20 00	20 00	20 00	20 00	20 00
	Amabel	1		3	4	3	3	3	320 00	330 00	300 00	300 00	300 00	96 67	135 00	102 00	102 00	102 00	30 00	30 00	30 00	30 00	30 00
	Eastnor	2		5	6	6	6	6	470 00	180 00	180 00	180 00	180 00	183 34	230 00	204 00	204 00	204 00	100 00	100 00	100 00	100 00	100 00
	Albemarle	2		4	3	5	5	5	283 00	273 00	293 00	293 00	293 00	66 34	93 00	83 00	83 00	83 00	3 00	3 00	3 00	3 00	3 00
	Lindsay and St. Edmunds																						
	St. Edmunds, Township									20 00	20 00				10 00	8 00							
	Transferred from previous year									215 82	9 53												
South Bruce	Lucknow, Village	1		4	5	4			840 00	840 00	750 00			403 33	410 00	382 00			270 00	270 00	270 00		
	Teeswater, Village		1	3	3	3			600 00	600 00	610 00			320 00	321 00	328 67			210 00	210 00	210 00		
	Walkerton, Town	1	1	7	8	9			1,715 00	1,805 00	1,877 50			902 77	957 66	1,000 51			645 00	645 00	692 50		
	Culross	3	1	3	6	4			270 00	300 00	300 00			80 00	98 01	98 01							
	Carrick	3	4	10	12	13			830 00	880 00	945 00			218 89	284 68	315 00							
	Brant	3	3	4	5	4			590 00	575 00	360 00			182 22	191 34	112 00							
	Kinloss	1	2	3	4	1			190 00	200 00	90 00			57 78	65 34	28 00							
	Transferred from previous year									16 38	31 19												

SCHEDULE C.—Comparative statement by municipalities, showing the number of Provincial licenses, etc.—*Continued.*

License District.	Municipality.	Tavern. Ordinary. 1902-3.	Tavern. Ordinary. 1903-4.	Tavern. Ordinary. 1904-5.	Tavern. Beer and Wine. 1902-3.	Tavern. Beer and Wine. 1903-4.	Tavern. Beer and Wine. 1904-5.	Shop. 1902-3.	Shop. 1903-4.	Shop. 1904-5.	Wholesale. 1902-3.	Wholesale. 1903-4.	Wholesale. 1904-5.	Extended Tavern. 1902-3.	Extended Tavern. 1903-4.	Extended Tavern. 1904-5.	Extended Shop. 1902-3.	Extended Shop. 190-	Extended Shop. 1904-5.	Six Months. 1902-3.	Six Months. 1903-4.	Six Months. 1903-5.
Cardwell	Adjala	5	3	3											2							
	Bradford Village	2	2	2																		
	Tecumseth	3	2	2											1							
	Bolton Village	2	2	2										1								
	Albion	4	4	4																		
	Innisfil	3	3	3																2	2	
	West Gwillimbury																					
	Beeton Village	3	3	3																		
	Tottenham Village	2	2	2																		
Carleton	Hintonburg, Village	2	2	2																		
	Richmond, Village	1	1	1																		
	March	2	2	2																		
	Huntley	2	2	2																		
	North Gower	3	3	3																		
	Goulborn	2	2	2																		
	Marlborough	1	1	1																		
	Fitzroy	2	2	2																		
	Nepean	8	8	7																		1
	East Ottawa, Village	2	2	2																		

SCHEDULE C.—*Continued.*

License District.	Municipality.	Licenses transferred and removed. Transfers. 1902-3.	1903-4.	1904-5.	Removals. 1902-3.	1903-4.	1904-5.	Totals. 1902-3.	1903-4.	1904-5.	Amounts received for provincial licenses transfers, removals and fines in each municipality. 1902-3.	1903-4.	1904-5.	Proportion thereof paid to municipalities. 1902-3.	1903-4.	1904-5.	Amounts imposed by municipal by-laws in excess of statutory duties. 1902-3.	1903-4.	1904-5.
											$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.
Cardwell	Adjala							5	5	3	470 60	335 00	270 00	106 67	107 34	60 00			
	Bradford, Village			1				2	2	3	300 00	330 00	310 00	100 00	130 00	103 33	60 00	60 00	60 00
	Tecumseth	1	1	1				4	4	3	280 00	262 50	250 00	63 34	91 01	63 34			
	Bolton, Village	1						4	2	2	378 25	340 00	340 03	154 92	156 00	140 03	108 25	100 00	100 02
	Albion	2						6	4	4	380 00	360 00	360 00	86 67	112 00	80 00			
	Innisfil	1						6	5	3	370 00	380 00	345 00	83 34	121 34	85 00			
	West Gwillimbury																		
	Beeton, Village			1				3	3	4	450 00	475 00	510 00	150 00	185 67	170 00	90 00	90 00	90 00
	Tottenham, Village							2	2	2	370 00	420 00	320 00	136 67	182 67	120 00	80 00	80 00	80 00
	Transferred from previous year										27 99	249 63	26 82						
Carleton	Hintonburg, Village							2	2	2	240 00	240 00	240 00	48 00	48 00	48 00			
	Richmond, Village							1	1	1	120 00	120 00	120 00	24 00	24 00	24 00			
	March	1	1					3	3	2	190 00	190 00	180 00	52 00	52 00	48 00			
	Huntley			2				2	2	4	220 00	200 00	200 00	64 00	56 00	56 00			
	North Gower	1						4	3	3	320 00	330 00	270 00	92 00	96 00	72 00			
	Gonlborn		1					2	3	2	200 00	190 00	180 00	56 00	52 00	48 00			
	Marlborough		1					1	2	1	90 00	100 00	110 00	24 00	28 00	32 00			
	Fitzroy							2	2	2	180 00	200 00	180 00	48 00	56 00	48 00			
	Nepean	1						8	8	8	730 00	721 00	675 00	196 00	192 40	180 00			
	East Ottawa, Village	1		2				3	2	4	310 00	300 00	340 00	112 00	108 00	124 00		60 00	60 00
	Transferred from previous year											60 25	115 12						

SCHEDULE C.—Comparative statement by municipalities, showing the number of provincial licenses, etc.—*Continued.*

License District.	Municipality.	Tavern.						Shop.			Wholesale.			Extended Tavern.			Extended Shop.			Six months.		
		Ordinary.			Beer and Wine.																	
		1902-3.	1903-4.	1904-5.	1902-3.	1903-4.	1904-5.	1902-3.	1903-4.	1904-5.	1902-3.	1903-4.	1904-5.	1902-3.	1903-4.	1904-5.	1902-3.	1903-4.	1904-5.	1902-3.	1903-4.	1904-5.
Cornwall and Stormont	Cornwall, Town	12	12	11	....	....	....	2	2	2	....	....	....	....	....	....	....	....	....	....	....	....
	Cornwall, Township	8	8	8	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Osnabruck	7	7	7	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Finch	5	5	5	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Roxborough	5	4	5	....	....	....	....	....	....	....	....	....	....	1	....	....	....	....	....	....	....
Dufferin	Orangeville, Town	7	7	7	....	....	....	1	1	1	....	....	....	1	1	....	....	....	....	....	....	....
	Mulmer	2	2	2	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Mono	2	2	2	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Melancthon	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Garafraxa, East	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Shelburne, Village	3	3	3	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Amaranth	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	East Luther	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Grand Valley, Village	3	3	3	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....

SCHEDULE C.—*Continued.*

License District.	Municipality.	Licenses transferred and removed.						Totals.			Amounts received for provincial licenses transfers, removals, and fines in each municipality.			Proportion thereof paid to municipalities.			Amounts imposed by municipal by-laws in excess of statutory duties.		
		Transfers.			Removals.														
		1902-3.	1903-4.	1904-5.	1902-3.	1903-4.	1904-5.	1902-3.	1903-4.	1904-5.	1902-3.	1903-4.	1904-5.	1902-3.	1903-4.	1904-5.	1902-3.	1903-4.	1904-5.
											$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.
Cornwall and Stormont. .	Cornwall, Town	..	2	3	..	..	..	14	16	16	3,820 00	3,950 00	3,670 00	2,221 34	2,382 00	2,120 01	1,680 00	1,680 00	1,560 00
	Cornwall, Township	1	..	..	..	..	..	9	8	8	770 00	760 00	780 00	268 67	264 00	273 33	40 00	40 00	40 00
	Osnabruck	2	2	1	..	..	..	9	7	8	720 00	700 00	700 00	187 33	210 00	234 00	70 00	70 00	70 00
	Finch	3	..	1	..	..	..	8	5	6	780 00	750 00	800 00	388 01	400 90	438 00	300 00	300 00	300 00
	Roxborough	1	1	1	..	..	..	6	6	6	655 00	710 00	810 00	263 00	402 50	472 67	175 00	297 50	350 00
	Transferred from previous year	..	..	..	..	..	..	..		..	72 54	106 18	42 79	....	.....	.....	.....	.....	.....
Dufferin.....	Orangeville, Town	2	2	1	..	1	1	11	12	10	1,690 00	1,900 00	1,620 00	599 17	720 84	621 67	412 50	437 50	400 00
	Mulmer	..	..	..	..	..	..	2	2	2	180 00	180 00	180 00	32 00	40 00	40 00	.....	.....	.....
	Mono	1	..	..	..	..	..	3	2	2	190 00	180 00	180 00	34 67	40 00	40 00	.....	.....	.....
	*Melancthon	..	..	..	..	..	..	..	..	..	.....	.....	.....	.....	.....	.....	.....	.....	.....
	*Garafraxa, East	..	..	..	..	..	..	..	..	..	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Shelburne, Village	..	1	..	..	..	..	3	4	3	530 00	520 00	570 00	203 34	213 34	270 00	150 00	150 00	210 00
	*Amaranth	..	..	..	..	..	..	..	..	..	.....	.....	.....	.....	.....	.....	.....	.....	.....
	*East Luther	..	..	..	..	..	..	..	..	..	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Grand Valley, Village	2	1	1	..	..	..	5	4	4	545 10	535 00	535 00	218 44	228 34	228 34	165 10	165 00	165 00
	Transferred from previous year	..	..	..	..	..	..	..	..	..	13 82	138 52	178 22	.....	.....	.....	.....	.....	.....

* Local option.

SCHEDULE C.—Comparative Statement by municipalities, showing the number of provincial licenses, etc.—*Continued.*

License District.	Municipality.	Tavern.						Shop.			Wholesale.			Extended Tavern.			Extended Shop.			Six Months.		
		Ordinary.			Beer and Wine.																	
		1902-3.	1903-4.	1904-5.	1902-3.	1903-4.	1904-5.	1902-3.	1903-4.	1904-5.	1902-3.	1903-4.	1904-5.	1902-3.	1903-4.	1904-5.	1902-3.	1903-4.	1904-5.	1902-3.	1903-4.	1904-5.
Dundas	Iroquois, Village	2	2	2	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	.....
	Chesterville, Village	2	2	2	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	.....
	Morrisburg, Village	4	4	4	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	.....
	Winchester, Township	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	.....
	Williamsburg	....	....	....	....	....	....	....	....	....	....	....	....	1	....	....	....	....	....	....	....	.....
	Winchester, Village	2	2	2	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	.....
	Mountain	2	2	2	..	....	....	....	....	..	....	....	....	....	....	....	....	....	....	....	....	.....
E. Durham	Port Hope, Town	8	8	8	....	....	....	1	1	1	...	....	....	....	....	....	....	....	....	....	....	.....
	Millbrook, Village	3	3	3	....	....	...	1	1	1	....	....	....	....	....	....	....	....	....	....	....	.....
	Hope	1	1	1	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	.....
	Cavan	2	3	2	..	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	.....
	Manvers	2	2	2	...	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	.....
W. Durham	Bowmanville, Town	3	3	3	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	.....
	Newcastle, Village	1	1	1	....	....	...	....	....	....	....	....	....	....	....	....	....	....	....	....	....	.....
	Clarke	2	2	1	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	.....
	Darlington	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	.....
	Cartwright	1	1	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	.....

SCHEDULE C.—*Continued.*

License District.	Municipality.	Licenses transferred and removed. Transfers. 1902-3.	1903-4.	1904-5.	Removals. 1902-3.	1903-4.	1904-5.	Totals. 1902-3.	1903-4.	1904-5.	Amounts received for provincial licenses, transfers, removals, and fines in each municipality. 1902-3.	1903-4.	1904-5.	Proportion thereof paid to municipalities. 1902-3.	1903-4.	1904-5.	Amount imposed by municipal by-laws in excess of statutory duties. 1902-3.	1903-4.	1904-5.
											$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.
Dundas	Iroquois, Village	1						3	3	2	530 00	530 00	520 00	297 34	314 67	280 00	280 00	280 00	280 00
	Chesterville, Village							2	2	2	440 00	440 00	400 00	181 34	202 67	160 00	160 00	160 00	160 00
	Morrisburg, Village		1					4	5	4	800 00	830 00	820 00	352 00	392 01	320 00	320 00	320 00	320 00
	*Winchester, Township																		
	Williamsburg							1			26 25		50 00	5 75			3 75		
	Winchester, Village	1						3	2	2	570 00	530 00	520 00	302 67	314 67	280 00	280 00	280 00	280 00
	Mountain	1						3	2	2	520 00	460 00	510 00	304 00	312 00	280 00	280 00	280 00	280 00
	Transferred from previous year											101 05							
E. Durham	Port Hope, Town	1	6	2				10	15	11	3,337 00	3,552 00	3,220 00	1,735 67	1,950 27	1,716 00	1,850 00	1,850 00	1,850 00
	Millbrook, Village							4	4	4	1,010 00	1,035 00	980 00	523 34	584 33	536 00	400 00	400 00	400 00
	Hope							1	1	1	125 00	125 00	125 00	55 00	63 00	59 00	35 00	35 00	35 00
	Cavan							3	3	2	250 00	379 00	250 00	110 00	190 87	118 00	70 00	105 00	70 00
	Manvers							2	2	2	350 00	350 00	350 00	210 00	226 00	218 00	170 00	170 00	170 00
	Transferred from previous year										39 69	93 16							
W. Durham	Bowmanville, Town		2	1				3	5	4	840 00	835 00	840 00	360 00	360 00	360 00	360 00	360 00	360 00
	Newcastle, Village							1	1	1	190 00	240 00	190 00	70 00	70 00	70 00	70 00	70 00	70 00
	Clarke							2	1	1	360 00	180 00	180 00	180 00	90 00	90 00	180 00	90 00	90 00
	*Darlington												50 00						
	*Cartwright	1						2	1		190 00	240 00	10 00	70 00	70 00		70 00	70 00	
	Transferred from previous year												59 09						

*Local option.

SCHEDULE C.—Comparative statement by municipalities, showing the number of provincial licenses, etc.—*Continued.*

License District.	Municipality.	Tavern.						Shop.			Wholesale.			Extended Tavern.			Extended Shop.			Six months.		
		Ordinary.			Beer and wine.																	
		1902-3.	1903-4.	1904-5.	1902-3.	1903-4.	1904-5.	1902-3.	1903-4.	1904-5.	1902-3.	1903-4.	1904-5.	1902-3.	1903-4.	1904-5.	1902-3.	1903-4.	1904-5.	1902-3.	1903-4.	1904-5.
East Elgin	Aylmer, Town	4	4	4																		
	Port Stanley, Village	2	2	2																1	1	1
	Springfield, Village	1	1	1																		
	Vienna, Village	1	1	1																		
	Yarmouth	4	4	4																		
	Malahide		2	2	3	1	1													1		
	Bayham	5	5	5																1	1	1
West Elgin	St. Thomas, City	17	16	17		1		3	3	3										1 B & W		
	Southwold	6	6	6																		
	Dunwich	2	2	2																		
	Aldborough	6	6	6																		
	Dutton, Village	2	2	2																		
North Essex	Maidstone	5	5	5																		
	Rochester	5	5	5																		
	East Sandwich	13	13	14				1	1	1										1		
	West Sandwich	14	13	13																	1	
	Sandwich, Town	6	6	7				1	2	2												1
	Belle River, Village	3	3	3				1	1	1												
	Anderdon	2	3	2																		
	Walkerville, Town	3	3	3				1	1	2	1	1	1									
	South Sandwich	3	3	3																		

SCHEDULE C.—*Continued.*

License District.	Municipality.	Licenses transferred and removed. Transfers. 1902-3.	1903-4.	1904-5.	Removals. 1902-3.	1903-4.	1904-5.	Totals. 1902-3.	1903-4.	1904-5.	Amounts received for provincial licenses, transfers, removals, and fines in each municipality. 1902-3.	1903-4.	1904-5.	Proportion thereof paid to municipalities. 1902-3.	1903-4.	1904-5.	Amounts imposed by municipal by-laws in excess of statutory duties. 1902-3.	1903-4.	1904-5.
											$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.
East Elgin....	Aylmer, Town	1	1	..	..	..	..	6	5	4	855 00	870 00	800 00	350 25	382 01	328 00	206 25	200 00	200 00
	Port Stanley, Village	..	1	2	..	..	..	3	4	5	450 00	460 00	600 00	210 00	224 67	270 00	150 00	150 00	150 00
	Springfield, Village	1	..	..	..	..	..	2	1	1	450 00	140 00	140 00	48 00	48 00	44 00	20 00	20 00	20 60
	Vienna, Village	..	1	..	..	..	..	1	2	1	140 00	150 00	140 00	44 00	52 67	44 00	20 00	20 00	20 00
	Yarmouth	3	2	..	..	..	..	7	6	4	460 00	380 00	360 00	136 00	121 34	96 00	.....	.....	.....
	Malahide	..	3	1	..	..	..	3	6	4	135 00	255 00	255 00	36 00	84 00	72 00	.....	.....	.....
	Bayham	1	3	2	..	..	..	7	9	8	571 00	525 00	515 00	162 40	168 00	140 00	.....	.....	.....
	Transferred from previous year	..	..	..	..	..	..	..	..	..	199 21	191 18	54 98	.....	.....	.....	.....	.....	.....
West Elgin ...	St. Thomas, City	..	1	1	..	..	..	22	21	21	6,707 50	6,480 00	6,800 00	2,981 67	2,881 00	3,026 67	2,025 00	1,950 00	2,000 00
	Southwold	..	..	..	..	..	..	6	6	6	540 00	540 00	540 00	168 00	168 00	168 00	.....	.....	.....
	Dunwich	..	1	1	..	..	..	2	2	3	180 00	190 00	190 00	50 00	60 67	60 67	.....	.....	.....
	Aldborough	1	1	..	..	..	..	7	7	6	850 00	790 00	810 00	440 67	412 67	422 00	240 00	240 00	240 00
	Dutton, Village	..	..	..	..	..	..	2	2	2	425 00	400 00	520 00	227 67	216 00	336 00	160 00	160 00	280 00
	Transferred from previous year	..	..	..	..	..	..	..	..	..	37 44	114 50	166 06	.....	.....	.....	.....	.....	.....
North Essex ..	Maidstone	2	..	1	..	..	..	7	5	6	550 00	490 00	520 00	213 34	181 34	172 67	.....	.....	.....
	Rochester	..	..	1	..	..	..	5	5	6	490 00	490 00	515 00	181 34	181 34	170 34	.....	.....	.....
	East Sandwich	1	..	1	..	..	..	16	14	16	1,455 00	1,510 00	1,700 00	544 00	581 34	583 33	.....	.....	.....
	West Sandwich	2	2	3	..	..	..	16	16	16	1,320 00	1,405 00	1,326 00	480 00	533 34	436 81	.....	.....	.....
	Sandwich, Town	3	..	..	..	1	..	10	9	10	1,090 00	1,310 00	1,445 00	320 00	400 00	364 00	.....	.....	.....
	Belle River, Village	..	2	1	..	..	..	4	6	5	500 00	600 00	500 00	138 66	192 00	121 34	.....	.....	.....
	Anderdon	..	..	1	..	..	..	2	3	3	180 00	330 00	250 00	64 00	128 01	88 67	.....	.....	.....
	Walkerville, Town	1	..	1	..	..	1	6	5	8	880 00	890 00	1,100 00	266 67	272 01	303 33	.....	.....	.....
	South Sandwich	3	2	..	1	..	..	7	5	3	310 00	330 00	290 00	117 34	128 01	93 34	.....	.....	.....

SCHEDULE C.—Comparative statement by municipalities, showing the number of provincial licenses, etc.—*Continued.*

License District.	Municipality.	Tavern.						Shop.			Wholesale.			Extended tavern.			Extended shop.			Six months.		
		Ordinary.			Beer and Wine.																	
		1902-3.	1903-4.	1904-5.	1902-3.	1903-4.	1904-5.	1902-3.	1903-4.	1904-5.	1902-3.	1903-4.	1904-5.	1902-3.	1903-4.	1904-5.	1902-3.	1903-4.	1904-5.	1902-3.	1903-4.	1904-5.
South Essex	Mersea	2	2	1												1						
	Leamington, Town	4	4	4				1	1	1												
	Amherstburg, Town	5	5	5				1	1	1										1	1	1
	Malden	2	2	2																		
	Gosfield, South				1	1	1															
	Kingsville, Town	3	3	3																1		
	Essex, Town	3	3	3																		
	Colchester, North																					
	Colchester, South	2	2	2																		
	Pelee Island	1	1	1																		
	Tilbury, West	3	3	3																		
	Tilbury, North	4	4	4																		
	Gosfield, North																					
Frontenac	Portsmouth, Village	3	3	3																		
	Kingston, Township	4	4	3	1	1	1															1
	Portland	3	4	4																		
	Pittsburg	4	4	4	1	1	1															
	Storrington																					
	Wolfe Island	2	2	2																*3	*1	*1
	Loughboro'	2	2	2																		
	Bedford	2	1	1											1							

* Beer and wine.

SCHEDULE C.—*Continued.*

License District.	Municipality.	Licenses transferred and removed. Transfers. 1902-3.	1903-4.	1904-5.	Removals 1902-3.	1903-4.	1904-5.	Totals. 1902-3.	1903-4.	1904-5.	Amounts received for provincial licenses, transfers, removals and fines in each municipality. 1902-3.	1903-4.	1904-5.	Proportion thereof paid to municipalities. 1902-3.	1903-4.	1904-5.	Amounts imposed by municipal by-laws in excess of statutory duties. 1902-3.	1903-4.	1904-5.
											$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.
South Essex ..	Mersea	..	2		..	..	..	2	4	2	220 00	240 00	147 50	96 00	105 34	59 00	40 00	40 00	25 00
	Leamington, Town	1	2	2	..	..	..	6	7	7	1,110 00	1,120 00	1,180 00	530 68	535 34	530 00	330 00	330 00	330 00
	Amherstburg, Town	..	2	2	..	..	..	7	9	9	1,105 00	1,210 00	1,220 00	372 68	421 67	384 00	130 00	130 00	130 00
	Malden	..	..	..	..	..	..	2	2	2	180 00	190 00	200 00	56 00	60 67	56 00	..	..	..
	Gosfield, South	..	..	..	..	..	..	1	1	1	57 50	57 50	57 50	26 50	26 50	24 50	12 50	12 50	12 50
	Kingsville, Town	1	2	1	..	..	..	5	5	4	770 00	620 00	710 00	282 34	271 34	290 00	70 00	150 00	150 00
	Essex, Town	1	1	3	..	..	..	4	4	6	820 00	820 00	845 00	476 66	476 67	470 00	360 00	360 00	360 00
	*Colchester, North	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Colchester, South	1	..	..	..	..	..	3	2	2	360 00	350 00	350 00	230 67	226 00	218 00	170 00	170 00	170 00
	Pelee Island	..	..	..	..	..	..	1	1	1	90 00	90 00	90 00	28 00	28 00	24 00	..	..	..
	Tilbury, West	1	2	2	..	..	1	4	5	6	535 00	550 00	655 00	343 67	350 67	379 00	255 00	..	255 00
	Tilbury, North	1	2	..	..	..	1	5	6	5	422 90	380 00	420 00	140 93	121 34	120 00	..	..	..
	Gosfield, North	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Transferred from previous year	..	..	..	..	..	..	..	..	..	81 83	85 65	..	..	..	..	..	..	..
Frontenac	Portsmouth	..	..	..	..	..	..	3	3	3	360 00	360 00	360 00	72 00	72 00	60 00	..	..	..
	Kingston, Township	1	2	2	..	..	..	6	7	7	445 00	445 00	465 00	124 00	124 00	110 00	..	..	..
	Portland	..	..	..	..	..	..	3	4	4	280 00	410 00	325 00	76 00	116 00	73 33	..	..	..
	Pittsburg	..	..	1	..	..	..	5	5	6	405 00	465 00	415 00	108 00	132 00	93 33	..	..	..
	†Storrington	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Wolfe Island	..	..	1	..	..	..	4	3	4	225 00	202 50	212 50	60 00	54 00	48 34	..	..	..
	Loughboro'	..	..	..	..	..	..	2	2	2	180 00	180 00	180 00	48 00	48 00	40 00	..	..	..
	Bedford	1	..	..	..	..	..	3	2	1	210 00	142 50	90 00	60 00	30 00	20 00	..	..	..
	Transferred from previous year	..	..	..	..	..	..	..	..	..	90 13	27 18	..	..	..	..	..	..	..

* Dunkin Act in force. † Local option.

SCHEDULE C.—Comparative statement by municipalities, showing the number of provincial licenses, etc.—*Continued.*

License District.	Municipality.	Tavern. Ordinary.			Tavern. Beer and wine.			Shop.			Wholesale.			Extended tavern.			Extended shop.			Six months.		
		1902-3.	1903-4.	1904-5.	1902-3.	1903-4.	1904-5.	1902-3.	1903-4.	1904-5.	1902-3.	1903-4.	1904-5.	1902-3.	1903-4.	1904-5.	1902-3.	1903-4.	1904-5.	1902-3.	1903-4.	1904-5.
Glengarry	Alexandria, Town	4	4	4	....	....	....	....	....	1	....	....	....	....	1	....	....	....	....	....	....	....
	Charlottenburg	5	3	4	....	....	....	....	....	....	....	....	....	....	1	....	..	....	....	1	2	1
	Lancaster, Township	3	3	3	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Kenyon	4	4	4	1	1	..	....	....	....	....	....	....	..	....	....	....	....	....	....	....	1 B. & W.
	Lochiel	5	4	5	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Lancaster, Village	2	2	2	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Maxville	....	2	2	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
Grenville	Prescott, Town	6	6	6	....	....	....	3	3	3	....	....	....	1	....	....	....	....	....	....	....	....
	Cardinal, Village	2	2	2	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Kemptville, Village	3	3	3	....	....	....	1	1	1	....	....	....	....	....	....	....	....	....	....	....	....
	Merrickville, Village	2	2	2	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Augusta	2	2	2	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Wolford	1	1	1	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Kitley	3	4	4	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	South Elmsley	2	2	2	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Oxford	2	2	2	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Edwardsburg	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
Centre Grey	Thornbury, Town	2	2	2	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Artemesia	6	6	6	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Holland	5	5	3	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Collingwood, Township	1	1	1	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Euphrasia	1	1	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Osprey	2	2	2	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Sullivan	1	1	1	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Markdale, Village	3	3	3	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Chatsworth, Village	....	....	1	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....

SCHEDULE C.—*Continued.*

License District.	Municipality.	Licenses transferred and removed. Transfered. 1902-3.	1903-4.	1904-5.	Removed. 1902-3.	1903-4.	1904-5.	Totals. 1902-3.	1903-4.	1904-5.	Amounts received for provincial licenses, transfers, removals and fines in each municipality. 1902-3.	1903-4.	1904-5.	Proportion thereof paid to each municipality. 1902-3.	1903-4.	1904-5.	Amounts imposed by municipal by-laws in excess of statutory duties. 1902-3.	1903-4.	1904-5.
											$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.
Glengarry	Alexandria	..	3	..	..	..	..	4	8	5	1,110 00	1,175 00	1,450 00	663 34	739 45	833 34	560 00	595 00	600 00
	Charlottenburg	..	..	1	..	..	..	6	6	6	1,120 00	870 00	1,064 00	721 66	589 73	719 87	605 00	467 50	550 00
	Lancaster, Township	..	3	1	..	..	..	3	6	4	395 00	485 00	461 00	171 66	233 90	229 14	105 00	105 00	105 00
	Kenyon	1	2	..	..	..	..	6	7	5	650 00	600 00	540 00	288 33	303 90	276 50	175 00	175 00	157 50
	Lochiel	..	1	2	..	..	..	5	5	7	860 00	710 00	840 00	436 67	295 55	482 01	300 00	240 00	300 00
	Lancaster, Village	1	2	1	..	..	..	3	4	3	450 00	440 00	450 00	216 67	231 12	239 34	160 00	160 00	160 00
	*Maxville	..	..	1	..	..	..	..	2	3	.....	350 00	360 00	.....	163 33	170 33	.....	110 00	110 00
	Transferred from previous year	..	..	..	..	..	..	..	..	..	.....	205 30	101 69	.....	.....	.....	.....	.....	.....
Grenville	Prescott, Town	1	..	2	..	..	..	11	9	11	2,595 00	2,480 00	2,470 00	1,456 00	1,465 00	1,457,91	1,140 00	1,080 00	1,080 00
	Cardinal, Village	..	..	..	..	..	..	2	2	2	520 00	520 00	520 00	328 00	340 00	339 69	280 00	280 00	280 00
	Kemptville, Village	..	..	..	..	..	..	4	4	4	890 00	850 00	800 00	452 00	465 00	439 35	320 00	320 00	320 00
	Merrickville, Village	..	..	1	..	..	..	2	2	3	330 00	350 00	420 00	138 00	160 00	194 44	90 00	90 00	90 00
	Augusta	..	..	..	..	..	..	2	2	2	180 00	180 00	180 00	48 00	60 00	59 69	.....	.....	.....
	Wolford	..	..	..	..	..	..	1	1	1	90 00	90 00	90 00	24 00	30 00	29 83	.....	.....	.....
	Kitley	..	1	..	..	1	..	3	6	4	270 00	380 00	400 00	72 00	130 00	139 24	.....	.....	.....
	South Elmsley	1	..	..	..	..	..	3	2	2	240 00	180 00	180 00	60 00	60 00	59 68	.....	.....	.....
	Oxford	1	1	..	..	..	..	3	3	2	190 00	190 00	200 00	52 00	65 00	69 64	.....	.....	.....
	Edwardsburg	..	..	..	..	..	..	..	..	..	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Transferred from previous year	..	..	..	..	..	..	..	..	..	150 15	262 02	120 47	.....	.....	.....	.....	.....	.....
Centre Grey ..	Thornbury, Town	..	..	..	..	..	..	2	2	2	320 00	300 00	300 00	60 00	64 00	64 00	.....	.....	.....
	Artemesia	1	1	2	..	..	..	7	7	8	550 00	570 00	570 00	123 33	156 60	156 00	.....	.....	.....
	Holland	5	5	..	..	..	..	10	10	3	540 00	540 00	290 00	130 00	156 00	80 00	.....	.....	.....
	Collingwood, Township	..	..	..	..	..	..	1	1	1	110 00	90 00	90 00	26 67	24 00	24 00	.....	.....	.....
	Euphrasia	1	..	..	..	..	..	2	1	..	100 00	90 00	.....	23 33	24 00	.....	.....	.....	.....
	Osprey	..	1	1	..	..	..	2	3	3	180 00	190 00	255 00	40 00	52 00	78 00	.....	.....	.....
	Sullivan	1	..	..	..	..	..	2	1	1	100 00	90 00	90 00	23 33	24 00	24 00	.....	.....	.....
	Markdale	1	1	..	..	..	..	4	4	3	460 00	730 00	760 00	153 33	436 00	448 00	90 00	360 00	360 00
	Chatsworth, Village	..	..	1	..	..	..	..	..	2	.....	.....	130 00	.....	.....	28 00	.....	.....	.....
	Transferred from previous year	..	..	..	..	..	..	..	..	..	.....	121 06	88 86	.....	.....	.....	.....	.....	.....

* Local option.

SCHEDULE C.—Comparative statements by municipalities, showing the number of provincial licenses, etc.—*Continued.*

License District.	Municipality.	Tavern.						Shop.			Wholesale.			Extended Tavern.			Extended Shop.			Six Months.		
		Ordinary.			Beer and Wine.																	
		1902-3.	1903-4.	1904-5.	1902-3.	1903-4.	1904-5.	1902-3.	1903-4.	1904-5.	1902-3.	1903-4.	1904-5.	1902-3.	1903-4.	1904-5.	1902-3.	1903-4.	1904-5.	1902-3.	1903-4.	1904-5.
North Grey	Owen Sound, Town	12	11	11	....	....	....	2	2	2	....	....	....	....	....	....	....	....	....	....	....	....
	Meaford, Town	3	3	3	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Derby	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Keppel	2	2	2	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Sydenham	2	3	3	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	St. Vincent	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Sarawak	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
South Grey	Proton	3	3	3	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Durham, Town	3	3	3	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Bentinck	2	2	2	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Glenelg	2	2	2	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Normanby	10	10	9	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Egremont	2	1	1	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Dundalk, Village	3	3	3	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Hanover, Village	3	3	4	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
Haldimand	Cayuga, Village	4	4	4	....	....	....	1	1	1	....	....	....	....	....	....	....	....	....	....	....	....
	Caledonia, Village	3	3	3	....	....	....	1	1	1	....	....	....	....	....	....	....	....	....	....	....	....
	Oneida	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Cayuga, North, Tp	2	2	2	1	1	1	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Dunn	....	....	....	1	1	1	....	....	....	....	....	....	....	....	....	....	....	....	*2	1	1
	Rainham	4	4	4	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Walpole	5	5	5	....	....	....	....	....	....	....	....	....	....	1	....	....	....	....	....	....	....
	Seneca	2	2	2	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Hagersville, Village	3	3	3	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....

* Wine and beer.

SCHEDULE C.—*Continued.*

License District.	Municipality.	Licenses transferred and removed. Transfers. 1902-3.	1903-4.	1904-5.	Removals. 1902-3.	1903-4.	1904-5.	Totals. 1902-3.	1903-4.	1904-5.	Amounts received for provincial licenses, transfers, removals and fines in each municipality. 1902-3.	1903-4.	1904-5.	Proportion thereof paid to municipalities. 1902-3.	1903-4.	1904-5.	Amounts imposed by municipal by-laws in excess of statutory duties. 1902-3.	1903-4.	1904-5.
											$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.
North Grey...	Owen Sound, Town	7	..	2	..	..	..	21	13	15	2,670 00	2,295 00	3,342 00	908 52	678 34	1,752 80	350 00	325 00	1,300 00
	Meaford, Town	..	..	..	..	..	..	3	3	3	510 00	540 00	530 00	160 02	150 00	161 00	60 00	60 00	60 00
	Derby	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Keppell	1	..	..	..	..	..	3	2	2	210 00	200 00	200 00	74 17	60 00	68 00	20 00	20 00	20 00
	Sydenham	..	..	..	..	..	..	2	3	3	180 00	270 00	270 60	50 02	60 00	72 00	..	..	..
	St. Vincent	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Sarawak	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Transferred from previous year	..	..	..	..	..	..	..	..	..	..	..	133 15	..	..	..	..	..	..
South Grey...	Proton	1	1	1	..	..	..	4	4	4	320 00	300 00	280 00	92 00	93 33	76 00	..	..	..
	Durham, Town	1	4	1	..	..	..	4	4	4	638 00	708 00	630 00	261 20	304 67	258 00	150 00	150 00	150 00
	Bentinck	..	1	1	..	..	..	2	3	3	980 00	966 00	210 00	48 00	57 78	60 00	..	..	..
	Glenelg	..	..	..	..	..	..	2	2	2	180 00	180 00	180 00	48 00	53 34	48 00	..	..	..
	Normanby	2	..	3	..	..	..	12	10	12	180 00	100 00	910 00	272 00	296 01	256 00	..	..	..
	Egremont	..	1	..	..	..	..	2	2	1	180 00	180 00	90 00	48 00	31 12	24 00	..	..	..
	Dundalk, Village	2	1	..	..	..	..	5	4	3	530 00	670 00	700 00	230 00	384 44	388 00	150 00	300 00	300 00
	Hanover, Village	2	2	..	..	..	..	5	5	4	500 00	510 00	710 00	200 00	213 31	284 00	120 00	120 00	160 00
	Transferred from previous year	..	..	..	..	..	..	..	..	..	30 30	97 75	82 61	..	..	..	..	..	..
Haldimand...	Cayuga, Village	..	1	1	..	..	..	5	6	6	700 00	750 00	730 00	220 00	240 00	232 00	100 00	100 00	100 00
	Caledonia, Village	..	..	1	..	..	..	4	4	5	760 00	820 00	820 00	352 00	376 00	376 00	240 00	240 00	240 00
	Oneida	..	..	..	..	..	..	..	..	..	..	50 00	225 00	..	20 00	60 00	..	..	..
	Cayuga, North, Tp	..	..	..	..	..	..	3	3	3	225 00	225 00	225 00	60 00	60 00	60 00	..	..	..
	Dunn	..	..	1	..	..	..	3	2	3	112 50	90 00	100 00	30 00	24 00	28 00	..	..	..
	Rainham	1	1	1	..	..	..	5	5	5	370 00	370 00	370 00	100 00	100 00	100 00	..	..	..
	Walpole	1	..	3	..	..	..	6	5	8	460 00	450 00	480 00	124 00	120 00	132 00	..	..	..
	Seneca	..	..	..	..	..	..	2	2	2	240 00	220 00	220 00	96 00	88 00	88 00	40 00	40 00	40 00
	Hagersville, Village	..	..	1	..	..	..	3	3	4	360 00	360 00	380 00	72 00	72 00	80 00	..	..	..
	Transferred from previous year	..	..	..	..	..	..	..	..	..	121 29	86 72	53 30	..	..	..	..	..	..

SCHEDULE C.—Comparative statement by municipalities, showing the number of provincial licenses, etc.—*Continued.*

License District.	Municipality.	Tavern.						Shop.			Wholesale.			Extended Tavern.			Extended shop.			Six months.		
		Ordinary.			Beer and Wine.																	
		1902-3.	1903-4.	1904-5.	1902-3.	1903-4.	1904-5.	1902-3.	1903-4.	1904-5.	1902-3.	1903-4.	1904-5.	1902-3.	1903-4.	1904-5.	1902-3.	1903-4.	1904-5.	1902-3.	1903-4.	1904-5.
Haliburton	Minden	1	1	1																		
	Dysert	1	1	1																		
	Anson	1	1	1																		
	Sherbourne	2	2	2																		
	Glamorgan	2	2	2																		
	Snowden	..	..	..	..	..	..	..							..	..	..	..	..	..	..	..
	Monmouth	..	..	..	..	..	..	..														
	Stanhope	..	..	..	..	..	..	..								..	..	..	..	..	..	..
Halton	Nelson	..	..	..	..	..	..	..													1	1
	Nassagaweya	1	1	1																	..	..
	Esquesing	4	4	4																		
	Burlington, Village	3	2	2											1							
	Georgetown, Village	3	3	3																		
	Oakville, Town	3	3	3																		
	Milton, Town	3	3	3																		
	Acton, Village	3	3	3																		
	Trafalgar	2	1	1											1							
Hamilton	Hamilton, City	75	75	73				19	19	18	3	3	3			2			2	†1	†1	†1
East Hastings	Tyendinaga	6	6	5												1						
	Hungerford	3	3	3																		
	Thurlow	5	5	5																		
	Deseronto, Town	5	5	5				1	1	1												
	Tweed, Village	3	3	3				1	1	1												

*Six months. †Beer and wine.

SCHEDULE C.—*Continued.*

License District.	Municipality.	Licenses transferred and removed. Transfers 1902-3	Transfers 1903-4	Transfers 1904-5	Removals 1902-3	Removals 1903-4	Removals 1904-5	Totals. 1902-3	Totals. 1903-4	Totals. 1904-5	Amounts received for provincial licenses, transfers, removals and fines in each municipality. 1902-3	1903-4	1904-5	Proportion thereof paid to municipalities. 1902-3	1903-4	1904-5	Amounts imposed by municipal by-laws in excess of statutory duties. 1902-3	1903-4	1904-5
Haliburton.	Minden		2					1	3	1	90 00	110 00	90 00	8 00	21 34	20 00			
	Dysert							1	1	1	90 00	90 00	90 00	8 00	16 00	20 00			
	Anson	1	2	1				2	3	2	110 00	110 00	100 00	9 34	21 34	23 34			
	Sherbourne							2	2	2	180 00	180 00	180 00	18 67	32 01	40 00			
	Glamorgan	1	2					3	4	2	190 00	200 00	200 00	16 00	37 34	46 67			
	Snowden																		
	Monmouth											50 00			13 34				
	Stanhope												50 00			16 67			
	Transferred from previous y'r											110 00	101 04						
Halton	Nelson	1						2	1	1	110 00	100 00	100 00	68 34	67 00	67 00		55 00	55 00
	Nassagaweya	2	1	1				3	2	2	110 00	100 00	122 00	26 67	28 00	36 80			
	Esquesing		1	1				4	5	5	400 00	410 00	410 00	120 00	140 00	140 00	40 00	40 00	40 00
	Burlington, Village	2		1				5	3	3	620 00	500 00	410 00	306 67	254 00	242 00	240 00	180 00	160 00
	Georgetown, Village							3	3	3	480 00	480 00	480 00	180 00	192 00	192 00	120 00	120 00	120 00
	Oakville, Town	2		1				5	3	4	532 0	581 00	520 00	147 34	184 40	160 00	60 00	60 00	60 00
	Milton, Town			2				3	3	5	570 00	590 00	590 00	200 00	224 00	224 00	120 00	120 00	120 00
	Acton, Village		1					3	4	3	480 00	510 00	480 00	180 00	204 00	192 00	120 00	120 00	120 00
	Trafalgar							2	2	1	200 00	125 00	100 00	60 00	42 50	34 00	20 00	12 50	10 00
	Transferred from previous y'r										22 66	103 74	35 81						
Hamilton.	Hamilton, City	24	15	13		1		122	114	112	37,461 25	37,323 25	36,606 25	10,295 00	10,069 67	9,658 33	4,725 00	4,725 00	4,625 00
	Transferred from previous y'r										446 17	274 06	198 40						
East Hastings.	Tyendinaga			1				6	6	7	540 00	540 00	482 50	120 00	120 00	108 34			
	Hungerford							3	3	3	375 00	415 00	425 00	165 00	178 34	181 67	105 00	105 00	105 00
	Thurlow							5	5	5	450 00	470 00	470 00	100 00	106 67	106 67			
	Deseronto, Town	2	2					8	8	6	1,770 00	1,680 00	1,660 00	930 01	900 00	893 34	720 00	720 00	720 00
	Tweed, Village							4	4	4	600 00	635 00	800 00	200 00	211 67	400 00	120 00	120 00	320 00
	Transferred from previous y'r												46 87						

SCHEDULE C. - Comparative statement by municipalities, showing the number of provincial licenses etc.—*Continued.*

License District.	Municipality.	Tavern. Ordinary.			Tavern. Beer and wine.			Shop.			Wholesale.			Extended Tavern.			Extended Shop.			Six months.		
		1902-3.	1903-4.	1904-5.	1902-3.	1903-4.	1904-5.	1902-3.	1903-4.	1904-5.	1902-3.	1903-4.	1904-5.	1902-3.	1903-4.	1904-5.	1902-3.	1903-4.	1904-5.	1902-3.	1903-4.	1904-5.
North Hastings .	Marmora and Lake	1	1	1																		
	Huntingdon	1	1																			
	Stirling	3	3	3				1	1										1			
	Madoc, Township																					
	Elzevir and Grimsthorpe	2	2	2																	1	
	Tudor and Cashel	3	2	2																		
	Wollaston																					
	Monteagle and Herschel	2	2	2				1	1	1												
	Rawdon																					
	Madoc, Village	2	2	2				1	1	1												
	Wicklow and Bangor	1	1	1																		
	Dungannon			1	1	1																
	Carlow and Mayo																					
	Limerick	1	1	1																		
	Faraday	2	2	2				1	1	1												
	Marmora, Village	3	3	3				1	1	1												
West Hastings . .	Belleville, City	18	17	16				2	2	3					1							1
	Trenton, Town	8	8	8				2	2	2												
	Sidney	4	4	4																		
East Huron	Grey	3	3	3	1	1	1															
	McKillop	1	1	1																		
	Hullett, east part																					
	Morris	2	2	2																		
	Howick	4	4	4																		
	Turnberry	1	1	1																		
	Brussels, Village	3	3	3																		
	Wroxeter, Village	2	2	2																		

SCHEDULE C.—*Continued.*

License District.	Municipalities.	Licenses transferred and removed. Transfers. 1902-3.	1903-4.	1904-5.	Removals. 1902-3.	1903-4.	1904-5.	Totals. 1902-3.	1903-4.	1904-5.	Amounts received for provincial licenses, transfers, removals, and fines in each municipality. 1902-3.	1903-4.	1904-5.	Proportion thereof paid to municipalities. 1902-3.	1903-4.	1904-5.	Amounts imposed by municipal by-laws in excess of statutory duties. 1902-3.	1903-4.	1904-5.
											$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.
North Hastings ...	Marmora and Lake							1	1	1	110 00	90 00	90 00	26 67	20 00	24 00			
	Huntingdon							1	1	..	90 00	90 00	.....	20 00	20 00	.....			
	Stirling, Village	2						6	4	4	550 00	540 00	515 00	130 01	126 67	203 00	40 00	40 00	125 00
	Madoc, Township							.....	.....	.....	.....	50 00	.....	.....	16 67	.....	.....	.....	.....
	Elzevir and Grimsthorpe	1	1					3	3	2	190 00	190 00	180 00	43 34	43 44	48 00	.....	.....	.....
	Tudor and Cashel	..	2					3	5	2	270 00	285 00	180 00	60 00	70 01	48 00	.....	.....	.....
	Wollaston							.....	.....	.....	50 00	.....	.....	16 67	.....	.....	.....	.....	.....
	Monteagle and Herschel	3	2					6	5	3	300 00	300 00	320 00	70 00	80 01	92 00	.....	.....	.....
	Rawdon							.....	.....	.....	250 00	50 00	100 00	83 33	16 67	40 00	.....	.....	.....
	Madoc, Village	1						4	3	3	790 00	800 00	780 00	483 34	486 67	492 00	420 00	420 00	420 00
	Wicklow and Bangor							1	1	1	90 00	90 00	90 00	20 00	20 00	24 00	.....	.....	.....
	Dunganon							1	1	1	65 00	45 00	90 00	16 67	10 00	24 00	.....	.....	.....
	Carlow and Mayo							.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Limerick							1	1	1	90 00	90 00	90 00	20 00	20 00	24 00	.....	.....	.....
	Faraday	3						6	3	3	405 00	395 00	385 00	175 00	171 67	181 00	105 00	105 00	105 00
	Marmora, Village	1	2					5	6	4	590 00	695 00	645 00	183 34	208 34	213 00	100 00	85 00	85 00
	Transferred from previous year										90 73	190 43	326 56	.....	.....	.....	.....	.....	.....
West Hastings.	Belleville, City	2	5	2				22	25	22	6,300 00	6,416 25	6,402 50	2,553 34	2,592 67	2,469 50	1,550 00	1,493 00	1,537 50
	Trenton, Town	..	5	6				10	15	16	2,420 00	2,780 00	2,495 00	1,229 34	1,397 34	1,198 00	800 00	800 00	800 00
	Sidney	..	1	3				4	5	7	360 00	450 00	410 00	112 00	154 01	116 00	.....	.....	.....
	Transferred from previous year										90 02	.....	.....	.....	.....	.....	.....	.....	.....
East Huron..	Grey	1						5	4	4	365 00	315 00	315 00	69 33	56 00	56 00	.....	.....	.....
	McKillop	1						2	1	1	100 00	92 00	90 00	18 67	16 54	16 00	.....	.....	.....
	Hullett, east part							.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Morris	..	1	1				2	3	3	180 00	190 00	190 00	32 00	34 67	34 67	.....	.....	.....
	Howick	..	1	3				1	5	7	360 00	370 00	410 00	64 00	66 67	77 34	.....	.....	.....
	Turnberry	..	..					1	1	1	90 00	90 00	90 00	16 00	16 00	16 00	.....	.....	.....
	Brussels, Village	2	1					5	4	3	610 00	610 00	600 00	298 67	290 67	288 00	240 00	240 00	240 00
	Wroxeter Village	..	..	2				2	3	4	300 00	310 00	324 00	92 00	94 67	98 41	60 00	60 00	60 00
	Transferred from previous year	..	..	..	..	..	..	..	..	..	23 80	24 46	.....	.....	.....	.....	.....	.....	.....

SCHEDULE C.—Comparative statement by municipalities, showing the number of provincial licenses, etc,—*Continued.*

License District.	Municipality.	Tavern.						Shop.			Wholesale.			Extended tavern.			Extended shop.			Six months.		
		Ordinary.			Beer and wine.																	
		1902-3.	1903-4.	1904-5.	1902-3.	1903-4.	1904-5.	1902-3.	1903-4.	1904-5.	1902-3.	1903-4.	1904-5.	1902-3.	1903-4.	1904-5.	1902-3.	1903-4.	1904-5.	1902-3.	1903-4.	1904-5.
South Huron....	Exeter, Village	4	4	4	....	....	....	2	2	1	....	....	....	....	....	....	1	....	....	....	....	....
	Seaforth, Town	5	5	5	....	....	....	2	2	2	....	....	....	....	....	....	....	....	....	....	....	....
	Goderich, Tp. S. part	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Bayfield, Village	2	2	2	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	1	1	1
	Stephen	10	10	10	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Usborne	1	1	1	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Hay	4	3	3	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Tuckersmith	2	2	2	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Stanley	3	2	2	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Hensall, Village	2	2	2	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	1	....	....
West Huron....	Goderich, Town	8	8	8	....	....	....	1	1	1	....	....	....	....	....	....	....	....	....	....	....	....
	Wawanosh, East	1	1	1	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Hullett	2	2	2	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Wawanosh, West	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Wingham, Town	5	5	5	....	....	....	1	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Clinton, Town	5	5	4	....	....	....	....	1	1	....	....	....	....	....	1	....	....	....	....	....	....
	Ashfield	5	5	5	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Colborne	1	1	1	....	....	....	....	....	....	....	....	....	....	1	....	....	....	....	....	....	....
	Blyth, Village	2	2	2	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
East Kent.....	Howard	1	1	1	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Blenheim, Town	3	3	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Dresden, Town	3	3	3	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Thamesville, Village	3	3	3	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Camden	1	1	1	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	1
	Bothwell, Town	3	3	2	....	....	....	1	1	1	....	....	....	....	....	....	....	....	....	....	....	....
	Harwich	4	4	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Orford	2	2	2	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Ridgetown, Town	3	3	2	....	....	....	1	1	1	....	....	....	....	....	1	....	....	....	....	....	1

SCHEDULE C.—*Continued.*

License District.	Municipality.	Licenses transferred and removed.						Totals			Amounts received for provincial licenses, transfers, removals and fines in each municipality.			Proportion thereof paid to municipalities.			Amounts imposed by municipal by-laws in excess of statutory duties.		
		Transfers.			Removals.														
		1902-3.	1903-4.	1904-5.	1902-3.	1903-4.	1904-5.	1902-3.	1903-4.	1904-5.	1902-3.	1903-4.	1904-5.	1902-3.	1903-4.	1904-5.	1902-3.	1903-4.	1904-5.
											$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.
South Huron	Exeter, Village	1	1	2				7	7	8	1,020 00	1,050 00	966 25	462 67	490 00	423 48	290 00	290 00	241 25
	Seaforth, Town		2	1				7	9	8	1,495 00	1,519 00	1,495 00	690 31	722 00	677 23	415 00	415 00	415 00
	Goderich Tp., S. part																		
	Bayfield	1						4	3	3	310 00	300 00	300 00	74 67	75 00	66 67			
	Stephen	3		2				13	10	12	950 00	940 00	960 00	303 34	320 00	293 33			
	Usborne			1				1	1	2	115 00	100 00	100 00	39 67	35 00	31 12			
	Hay		2					4	5	3	385 00	373 00	359 00	123 66	111 50	119 56			
	Tuckersmith	1						3	2	2	240 00	180 00	200 00	70 01	60 00	62 23			
	Stanley	2						5	3	2	310 00	235 00	200 00	102 67	80 00	62 22			
	Hensall, Village	2						4	2	2	340 00	340 00	330 00	145 34	150 00	137 78	80 00	80 00	80 00
	Transferred from previous year											82 32	68 06						
West Huron	Goderich, Town	3	1	3				12	10	12	1,795 00	1,865 00	1,945 00	759 67	820 00	809 45	405 00	405 00	405 00
	Wawanosh, East							1	1	1	90 00	110 00	90 00	28 00	40 00	26 67			
	Hullett	1		1				3	2	3	190 00	200 00	190 00	60 66	70 00	57 78			
	Wawanosh West																		
	Wingham, Town		1	1				5	6	6	1,225 00	1,395 00	1,175 00	608 03	710 00	575 00	375 00	375 00	375 00
	Clinton, Town	1	1	2				7	7	8	1,320 00	1,270 00	1,133 75	561 00	560 00	471 81	270 00	270 00	236 25
	Ashfield	2						7	5	5	490 00	520 00	450 00	158 67	185 00	133 34			
	Colborne							2	1	1	112 50	140 00	90 00	35 00	55 00	26 67			
	Blyth, Village	1						3	2	2	310 00	300 00	320 00	120 67	120 00	122 22	60 00	60 00	60 00
	Transferred from previous year										37 02	96 67	10 00						
East Kent	Howard	1	1					2	2	1	120 00	100 00	110 00	36 00	32 67	26 67			
	Blenheim, Town		1					3	4		830 00	880 00		464 00	504 67		360 00	360 00	
	Dresden, Town	1						4	3	3	860 00	810 00	810 00	176 00	472 01	440 00	360 00	360 00	360 00
	Thamesville, Village		1					3	4	3	450 00	460 00	450 00	162 00	178 67	150 00	90 00	90 00	90 00
	Camden		1					1	2	1	90 00	125 00	90 00	24 00	14 33	20 00			
	Bothwell, Town		2					4	6	4	930 00	960 00	1,015 00	434 00	472 01	426 67	290 00	290 00	255 00
	Harwich		3					1	7		500 00	590 00	85 00	236 00	294 01	28 33	140 00	140 00	
	Orford		1	1				2	3	3	180 00	190 00	190 00	48 00	60 67	43 33			
	Ridgetown, Town	2	2	1			1	6	6	7	1,140 00	1,275 00	1,115 00	632 00	720 34	588 88	180 00	180 00	160 00
	Transferred from previous year										49 93	105 89							

SCHEDULE C.—Comparative statement by municipalities, showing the number of provincial licenses, etc.—*Continued*.

License District.	Municipality.	Tavern.						Shop.			Wholesale.			Extended tavern.			Extended shop.			Six months.		
		Ordinary.			Beer and wine.																	
		1902-3.	1903-4.	1904-5.	1902-3.	1903-4.	1904-5.	1902-3.	1903-4.	1904-5.	1902-3.	1903-4.	1904-5.	1902-3.	1903-4.	1904-5.	1902-3.	1903-4.	1904-5.	1902-3.	1903-4.	1904-5.
West Kent	Chatham, City	15	15	15				2	2	2												
	Chatham, Township	3	3																			
	Dover	6	6	6																		
	Wallacebnrg	6	5	5				1	1	1												
	Raleigh	2	2											1								
	Tilbury, Village	3	3	3																		
	Tilbury, East																					
Kingston	Kingston, City	34	33	33				10	10	8										1	1	
East Lambton	Bosanquet			1																1B&W	1B&W	
	Forest, Town	3	3	3																		
	Warwick													1								
	Brooke	1	1	1																		
	Wyoming, Village	3	3	3																		
	Watford, Village	3	3	3																		
	Euphemia	3	3	3																		
	Plympton	1	1	1																		
	Arkona, Village	2	2	2																		
	Thedford, Village	2	2	2																		
	Alvinston, Village	3	3	3																		
West Lambton	Petrolea, Town	6	6	5				2	2	2												
	Moore	7	7	7																		
	Sarnia, Township	1	1	1																1	1	1
	Sombra	6	6	5												1						
	Oil Springs, Village	3	3	3																		
	Enniskillen	2	2	2																		
	Sarnia, Town	10	11	11				2	2	2												
	Point Edward, Village	3	3	3																1		
	Dawn	1	1	1																		

SCHEDULE C.—*Continued.*

License District.	Municipality.	Licenses transferred and removed. Transfers. 1902-3.	Transfers. 1903-4.	Transfers. 1904-5.	Removals. 1902-3.	Removals. 1903-4.	Removals. 1904-5.	Totals. 1902-3.	Totals. 1903-4.	Totals. 1904-5.	Amounts received for provincial licenses transfers, removals, and fines in each municipality. 1902-3.	1903-4.	1904-5.	Proportion thereof paid to municipalities. 1902-3.	1903-4.	1904-5.	Amounts imposed by municipal by-laws in excess of statutory duties. 1902-3.	1903-4.	1904-5.
											$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.
West Kent ...	Chatham, City	2	3	1				19	20	18	6,710 00	6,685 00	6,817 00	3,161 67	3,188 89	3,218 74	2,650 00	2,650 00	2,650 00
	Chatham, Township	1						4	2	..	285 00	200 00	30 00	112 00	77 78	16 00	.....	.....	.....
	Dover	1	2	2				7	8	8	640 00	825 00	720 00	287 33	398 33	330 00	90 00	90 00	90 00
	Wallaceburg	2	..	2				9	6	8	1,480 00	1,200 00	1,280 00	691 33	566 68	598 67	350 00	300 00	300 00
	Raleigh	1						4	2	..	322 50	325 00	.....	197 00	200 56	.....	125 00	120 00	.....
	Tilbury, Village	1	1	1				4	4	4	460 00	820 00	780 00	191 34	528 90	502 00	90 00	390 00	390 00
	Tilbury, East										107 55	.....	.....	.....	.....	.....	.....	.....	.....
	Transf'r'd from previ'us year										.....	113 89	40 56	.....	.....	.....	.....	.....	.....
Kingston	Kingston, City	9	5	6	..	1	..	54	51	47	15,925 00	14,967 50	13,865 00	7,156 67	6,911 68	6,390 00	4,450 00	4,375 00	4,100 00
	Transf'r'd from previ'us year										25 11	28 58	165 92	.....	.....	.....	.....	.....	.....
East Lambton.	Bosanquet							1	1	1	52 50	42 50	100 00	36 00	26 00	34 00	30 00	30 00	10 00
	Forest, Town	1	2					4	5	3	680 00	620 00	620 00	278 00	254 00	254 00	150 00	150 00	150 00
	Warwick							1	..	..	15 85	.....	.....	4 85	.....	.....	85	.....	.....
	Brooke							1	1	1	120 00	100 00	150 00	42 00	34 00	84 00	10 00	10 00	60 00
	Wyoming, Village	..	2	2				3	5	5	600 00	620 00	725 00	312 00	320 00	362 00	240 00	240 00	240 00
	Watford, Village	1						4	3	3	750 00	760 00	720 00	444 00	448 00	432 00	360 00	360 00	360 00
	Euphemia							3	3	3	300 00	300 00	380 00	102 00	102 00	134 00	30 00	30 00	30 00
	Plympton							1	1	1	160 00	160 00	160 00	94 00	94 00	94 00	70 00	70 00	70 00
	Arkona, Village		..	1				2	2	3	320 00	470 00	510 00	128 00	278 00	294 00	80 00	230 00	230 00
	Thedford, Village	1						3	2	2	260 00	250 00	290 00	62 00	58 00	74 00	10 00	10 00	10 00
	Alvinston	..	1					3	4	3	750 00	760 00	750 00	462 00	466 00	462 00	390 00	390 00	390 00
	Transf'r'd from previ'us year										77 25	48 10	.....	.....	.....	.....	.....	.....	.....
West Lambton	Petrolea, Town	1	1	2			1	9	9	10	2,305 00	2,230 00	1,980 00	1,378 67	1,338 67	1,186 67	960 00	960 00	840 00
	Moore	2	3					9	10	7	810 00	840 00	770 00	385 34	401 34	364 00	140 00	140 00	140 00
	Sarnia, Township	2	..	1				4	2	3	170 00	150 00	180 00	73 67	63 00	79 00	15 00	15 00	15 00
	Sombra	1	4	2				7	10	8	610 00	700 00	565 01	257 34	305 34	241 85	60 00	60 00	52 51
	Oil Springs, Village							3	3	3	600 00	620 00	600 00	336 00	346 67	336 00	240 00	240 00	240 00
	Enniskillen	..	1	2				2	3	4	180 00	190 00	200 00	64 00	69 34	74 67	.....	.....	.....
	Sarnia, Town	5	2	4				17	15	17	3,370 00	3,567 50	3,717 00	2,021 34	2,140 67	2,225 07	1,440 00	1,530 00	1,560 00
	Point Edward, Village							4	4	..	575 00	460 00	476 00	243 67	191 34	199 87	105 00	90 00	90 00
	Dawn			1				1	1	2	100 00	100 00	110 00	42 00	42 00	47 34	10 00	10 00	10 00
	Transf'r'd from previ'us year										201 58	166 93	106 85	.....	.....	.....	.....	.....	.....

SCHEDULE C.—Comparative statement by municipalities, showing the number of the provincial licenses, etc.—*Continued.*

License District.	Municipality.	Tavern.						Shop.			Wholesale.			Extended Tavern.			Extended Shop.			Six months.		
		Ordinary.			Beer and wine.																	
		1902-3.	1903-4.	1904-5.	1902-3.	1903-4.	1904-5.	1902-3.	1903-4.	1904-5.	1902-3.	1903-4.	1904-5.	1902-3.	1903-4.	1904-5.	1902-3.	1903-4.	1904-5.	1902-3	1903-4.	1904-5.
North Lanark..	Lanark, Village	2	2	2	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Pakenham	3	3	3	....	....	....	1	1	1	....	....	....	....	....	....	....	....	....	....	....	....
	Dalhousie	1	1	1	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Almonte, Town	5	4	4	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Carleton, Place, Town	8	8	8	....	....	....	2	2	2	....	....	....	....	....	....	....	....	....	....	....	....
	Ramsey	3	3	3	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Lanark, Township	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Lavant	1	1	1	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Darling	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
South Lanark..	Perth, Town	7	7	7	....	....	....	2	2	2	....	....	....	....	....	....	....	....	....	....	....	....
	Smith's Falls, Town	9	9	9	....	....	....	1	1	1	....	....	....	....	....	....	....	....	....	....	....	....
	Beckwith	3	2	1	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	1	....
	Bathurst	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Drummond	2	2	2	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	South Pembroke	1	1	1	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....

SCHEDULE C.—*Continued.*

License District.	Municipality.	Licenses transferred and removed.						Totals.			Amounts received for provincial licenses transfers, removals, and fines in each municipality.			Proportion thereof paid to municipalities.			Amounts imposed by municipal by-laws in excess of statutory duties.		
		Transfers.			Removals.														
		1902-3.	1903-4.	1904-5.	1902-3.	1903-4.	1904-5.	1902-3.	1903-4.	1904-5.	1902-3.	1903-4.	1904-5.	1902-3.	1903-4.	1904-5.	1902-3.	1903-4.	1904-5.
											$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.
North Lanark...	Lanark, Village							2	2	2	390 00	350 00	370 00	184 67	170 00	175 34	110 00	110 00	110 00
	Pakenham			2				4	4	6	420 00	400 00	380 00	140 01	140 00	121 33			
	Dalhousie			1				1	1	2	140 00	90 00	100 00	54 33	30 00	32 67			
	Almonte, Town	1	2	1				6	6	5	1,474 00	1,206 00	1,240 00	844 54	703 00	704 01	600 00	480 00	480 00
	Carleton Place, Town	2	2	1				12	12	11	2,920 00	2,885 00	2,980 00	1,676 00	1,692 50	1,704 01	1,200 00	1,200 00	1,200 00
	Ramsey		1	1				3	4	4	300 00	310 00	310 00	114 00	125 00	118 67	30 00	30 00	30 00
	Lanark, Township													38 00			10 00		
	Lavant			1				1	1	2	100 00	100 00	110 00		40 00	42 67		10 00	10 00
	*Darling											113 02							
	Transf'r'd from previ'us year												99 11						
South Lanark...	Perth, Town	2	1	1				11	10	10	2,675 00	2,605 00	2,620 00	1,508 89	1,557 34	1,484 45	1,080 00	1,080 00	1,080 00
	Smith's Falls, Town	2	5	4				13	15	14	2,810 00	3,090 00	2,855 00	1,604 45	1,834 67	1,624 45	1,200 00	1,200 00	1,200 00
	Beckwith							3	3	1	270 00	225 00	90 00	80 00	80 00	26 67			
	Bathurst																		
	Drummond							2	2	2	190 00	210 00	190 00	63 34	84 67	63 34	10 00	10 00	10 00
	South Sherbrooke	1						2	1	1	100 00	90 00	90 00	31 10	32 00	26 67			
	Transf'r'd from previ'us year										12 82	104 50							

* Local Option

SCHEDULE C.—Comparative statement by municipalities, showing the number of provincial licenses, etc.—*Continued.*

License District.	Municipality.	Tavern.						Shop.			Wholesale.			Extended Tavern.			Extended Shop.			Six months.		
		Ordinary.			Beer and Wine.																	
		1902-3.	1903-4.	1904-5.	1902-3.	1903-4.	1904-5.	1902-3.	1903-4.	1904-5.	1902-3.	1903-4	1904-5.	1902-3.	1903-4.	1904-5.	1902-3.	1903-4.	1904-5.	1902-3.	1903-4.	1904-5.
Lennox	Napanee, Town	6	6	6				2	2	2										1		
	Bath, Village	2	2	2																		
	Adolphustown																					
	Amherst Island		1	1																		
	Ernestown	2	2	2																		
	North Fredericksburg																					
	Richmond	1	1	1																		
Lincoln	Niagara, Township	3	3																			
	Grimsby, North																					
	Grantham	2	1	1																		
	Merriton, Village	3	3	3																		
	South Grimsby	2	2	2																		
	Port Dalhousie, Village	5	5	5																		
	Clinton																					
	Grimsby, Village	2	2	2																		
	Niagara, Town	5	5	4				1	1	1						1				1	1	1
	Beamsville, Village	3	3	3																		
	Louth	1	1	1																		

SCHEDULE C.—*Continued.*

License District.	Municipality.	Licenses transferred and removed. Transfers. 1902-3.	1903-4.	1904-5.	Removals. 1902-3.	1903-4.	1904-5.	Totals. 1902-3.	1903-4.	1904-5.	Amounts received for provincial licenses, transfers, removals, and fines in each municipality. 1902-3.	1903-4.	1904-5.	Proportion thereof paid to municipalities. 1902-3.	1903-4.	1904-5.	Amounts imposed by municipal by-laws in excess of statutory duties. 1902-3.	1903-4.	1904-5.
											$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.
Lennox	Napanee, Town	2	2	3	..	..	..	11	10	11	2,410 00	2,345 00	2,425 00	1,285 01	1,235 00	1,261,67	1,020 00	960 00	960 00
	Bath, Village	1	1	..	..	..	..	3	3	2	250 00	250 00	240 00	43 34	43 34	40 00	.....	.....	.....
	Adolphustown	..	..	..	..	..	..	..	..	..	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Amherst Island	..	..	..	..	..	..	..	1	1	50 00	90 00	90 00	16 67	20 00	20 00	.....	.....	.....
	Ernestown	1	..	..	..	..	..	3	2	2	220 00	200 00	180 00	53 34	46 67	40 00	.....	.....	....
	North Fredericksburg	..	..	..	..	..	..	..	..	..	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Richmond	..	..	..	..	..	..	1	1	1	90 00	90 00	90 00	20 00	20 00	20 00	.....	.....	.....
	Transferred from previous year	..	..	..	..	..	..	..	..	..	140 59	.....	75 06	.....	.....	.....	.....	.....	.....
Lincoln	*Niagara, Township	..	..	..	..	..	..	3	3	..	270 00	270 00	50 00	72 00	108 00	23 34	.....	.....	.....
	Grimsby, North	..	..	..	..	..	..	..	..	..	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Grantham	..	..	1	..	..	..	2	1	2	180 00	90 00	100 00	48 00	51 00	32 67	.....	.....	.....
	Merriton, Village	..	..	..	..	..	..	3	3	3	600 00	600 00	600 00	312 00	348 00	324 00	240 00	240 00	240 00
	South Grimsby	..	..	1	..	..	..	2	2	3	240 00	260 00	250 00	108 00	144 00	120 67	60 00	60 00	60 00
	Port Dalhousie, Village	1	..	..	..	..	..	6	5	5	1,030 00	1,100 00	1,000 00	532 00	640 00	540 00	400 00	400 00	400 00
	Clinton	..	..	..	..	..	..	..	..	..	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Grimsby, Village	..	..	1	..	..	..	2	2	3	280 00	280 00	300 00	88 00	112 00	105 33	40 00	40 00	40 00
	Niagara, Town	..	2	..	..	..	1	7	9	8	975 00	995 00	892 50	208 00	324 00	228 67	.....	.....	.....
	Beamsville, Village	..	..	..	..	..	..	3	3	3	480 00	520 00	520 00	192 00	252 00	222 67	120 00	120 00	120 00
	Louth	..	1	..	..	..	..	1	2	1	90 00	100 00	110 00	24 00	42 00	37 33	.....	.....	.....
	Transferred from previous year	..	..	..	..	..	..	..	..	..	160 83	348 93	.....	.....	.....	.....	.....	.....	.....

* Local option.

SCHEDULE C.—Comparative statement by municipalities, showing the number of provincial licenses, etc.—*Continued.*

License District.	Municipality.	Tavern.						Shop.			Wholesale.			Extended Tavern.			Extended Shop.			Six months.		
		Ordinary.			Beer and wine.																	
		1902-3.	1903-4.	1904-5.	1902-3.	1903-4.	1904-5.	1902-3.	1903-4.	1904-5.	1902-3.	1903-4.	1904-5.	1902-3.	1903-4.	1904-5.	1902-3.	1903-4.	1904-5.	1902-3.	1903-4.	1904-5.
London	London, City	35	35	35	....	....	....	6	6	*6	....	1(6mo)	1(6mo)	....	....	....	....	....	....	....	....	....
Manitoulin	Drury, Denison, etc	....	3	3	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Little Current, Town	3	3	3	....	....	....	1	1	1	....	....	....	....	....	....	....	..	....	....	....	..
	Gore Bay, Town	3	3	3	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Assignac	2	2	2	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Howland	1	1	2	....	....	....	....	....	....	....	....	....	....	....	....	....	..	....	....	....	....
	Gordon	....	....	....	....	..	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Tehkummah	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Billings	1	1	1	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Carnarvon	1	1	1	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	May, Slater and Massey	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Nairn, Lorne and Hyman	....	2	2	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Hallam	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Graham	....	....	....	....	..	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Cockburn Island	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Unorganized Territory	2	2	3	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....

* One in force for six months.

SCHEDULE C.—*Continued.*

License District.	Municipality.	Licenses transferred and removed. Transfers. 1902-3.	1903-4.	1904-5.	Removals. 1902-3.	1903-4.	1904-5.	Totals. 1902-3.	1903-4.	1904-5.	Amounts received for provincial licenses transfers, removals, and fines in each municipality. 1902-3.	1903-4.	1904-5.	Proportion thereof paid to municipalities. 1902-3.	1903-4.	1904-5.	Amounts imposed by municipal by-laws in excess of statutory duties. 1902-3.	1903-4.	1904-5.
											$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.
London	London, City	6	3	5	1	..	..	50	45	47	13,203 50	12,820 00	12,679 00	2,749 00	2,730 01	2,591 00	550 00	550 00	535 00
	Transferred from previous year	..	..	..	..	..	..	..	..	..	.....	29 55	45 97	....	.....	.....	.....	.....	.....
Manitoulin .	Drury, Denison, etc	..	..	..	..	..	..	..	3	3	.....	520 00	350 00	.....	183 34	126 67	.....	60 00	60 00
	Little Current, Town	1	..	1	..	..	..	5	4	5	797 50	870 00	880 00	289 00	363 34	366 67	225 00	250 00	250 00
	Gore Bay, Town	1	1	..	..	..	..	4	4	3	460 00	460 00	450 00	64 00	83 34	80 00	.....	.....	.....
	Assignac	1	..	..	..	..	..	3	2	2	230 00	220 00	240 00	72 00	80 00	86 67	.....	40 00	40 00
	Howland	1	..	..	..	..	..	2	4	2	100 00	100 00	200 00	16 00	30 00	60 00	.....	10 00	20 00
	Gordon	..	..	..	..	..	..	..	..	..	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Tehkummah.....	..	..	..	..	..	..	..	..	..	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Billings	..	..	..	..	..	..	4	4	4	90 00	90 00	90 00	16 00	20 00	20 00	.....	.....	.....
	Carnarvon	1	..	..	..	..	..	2	4	4	100 00	90 00	90 00	16 00	20 00	20 00	.....	.....	.....
	May, Slater and Massey ..	..	..	..	..	..	..	..	..	..	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Nairn, Lorne and Hyman.	..	..	..	..	..	..	..	2	2	.....	180 00	180 00	.....	40 00	40 00	.....	.....	.....
	Hallam	..	..	..	..	..	..	..	..	..	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Graham	..	..	..	..	..	..	..	..	..	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Cockburn Island	..	..	..	..	..	..	..	..	..	.....	.....	100 00	.....	.....	33 34	.....	.....	.....
	*Unorganized Territory ...	..	..	1	..	..	..	2	2	4	180 00	200 00	280 00	.....	.....	.....	.....	.....	.....

* Payable wholly to Province, less expenses.

SCHEDULE C.—Comparative statement by municipalities, showing the number of provincial licenses, etc.—*Continued*.

License District.	Municipality.	Tavern.						Shop.			Wholesale.			Extended Tavern.			Extended Shop.			Six months.		
		Ordinary.			Beer and Wine.																	
		1902-3.	1903-4.	1904-5.	1902-3.	1903-4.	1904-5.	1902-3.	1903-4.	1904-5.	1902-3.	1903-4.	1904-5.	1902-3.	1903-4.	1904-5.	1902-3.	1903-4.	1904-5.	1902-3.	1903-4.	1904-5.
East Middlesex	London, Township	14	13	12	1	1	1	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Dorchester	4	4	4	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Westminster	6	6	5	1	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Nissouri	3	3	3	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	1
	London West, Village	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
North Middlesex	East Williams	2	2	2	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	McGillivray	1	1	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Adelaide	2	2	2	....	....	....	....	....	....	....	....	....	....	....	1	....	....	....	....	....	....
	Biddulph	3	3	3	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Ailsa Craig, Village	2	2	2	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Lobo	2	2	2	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Parkhill, Town	4	3	3	....	....	....	2	1	1	....	....	....	....	....	....	....	....	....	....	....	....
	Lucan, Village	3	3	3	....	....	....	1	1	1	....	....	....	....	....	....	....	....	....	....	....	....
	West Williams	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....

SCHEDULE C.—*Continued.*

License District.	Municipality.	Licenses transferred and removed. Transfers. 1902-3.	Transfers. 1903-4.	Transfers. 1904-5.	Removals. 1902-3.	Removals. 1903-4.	Removals. 1904-5.	Totals. 1902-3.	Totals. 1903-4.	Totals. 1904-5.	Amounts received for provincial licenses, transfers, removals, and fines in each municipality. 1902-3.	Amounts received for provincial licenses, transfers, removals, and fines in each municipality. 1903-4.	Amounts received for provincial licenses, transfers, removals, and fines in each municipality. 1904-5.	Proportion thereof paid to municipalities. 1902-3.	Proportion thereof paid to municipalities. 1903-4.	Proportion thereof paid to municipalities. 1904-5.	Amounts imposed by municipal by-laws in excess of statutory duties. 1902-3.	Amounts imposed by municipal by-laws in excess of statutory duties. 1903-4.	Amounts imposed by municipal by-laws in excess of statutory duties. 1904-5.
East Middlesex	London, Township	3	4	2	..	..	..	18	18	15	$ c. 1,415 00	$ c. 1,335 00	$ c. 1,207 50	$ c. 392 00	$ c. 310 01	$ c. 275 00	$ c.	$ c.	$ c.
	Dorchester	..	..	1	..	..	..	1	4	5	380 00	360 00	370 00	101 00	80 00	83 34			
	Westminster	4	1	..	..	..	..	11	7	6	745 00	570 00	540 00	220 00	130 00	120 00			
	Nissouri	..	1	..	..	..	..	3	4	3	300 00	300 00	290 00	84 00	70 00	66 67			
	London West, Village	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	Attached to London, 1898-9.	..
	Transferred from previous year	..	..	..	..	..	..	..	..	..	..	23	24 08	..	..	..	..	..	..
North Middlesex	East Williams	..	..	..	..	..	..	2	2	2	180 00	180 00	180 00	32 00	40 00	40 00	..	..	..
	McGillivray	1	..	..	..	..	..	2	1	1	100 00	90 00	22 50	18 67	20 00	5 00	..	..	..
	Adelaide	..	..	..	..	..	..	2	2	2	180 00	180 00	180 00	32 00	40 00	40 00	..	..	..
	Biddulph	1	1	..	..	..	..	1	4	3	375 00	385 00	407 00	109 01	168 34	175 67	45 00	105 00	105 00
	Ailsa Craig, Village	..	..	..	..	..	..	2	2	2	400 00	400 00	420 00	192 00	200 00	206 67	160 00	160 00	160 00
	Lobo	1	..	1	..	..	..	3	2	3	270 00	240 00	276 00	100 01	100 00	112 00	60 00	60 00	60 00
	Parkhill	2	1	1	..	..	..	8	5	5	1,140 00	735 00	755 00	338 66	235 01	211 67	200 00	125 00	125 00
	Lucan, Village	2	1	2	..	..	..	6	5	6	670 00	630 00	630 00	210 00	213 34	216 67	130 00	130 00	130 00
	Transferred from previous year	..	..	..	..	..	..	..	..	..	..	105 09	..	..	..	..	..	..	..

SCHEDULE C.—Comparative statement by municipalities, showing the number of provincial licenses, etc.—*Continued.*

License District.	Municipality.	Tavern. Ordinary.			Tavern. Beer and Wine.			Shop.			Wholesale.			Extended Tavern.			Extended Shop.			Six months.		
		1902-3.	1903-4.	1904-5.	1902-3.	1903-4.	1904-5.	1902-3.	1903-4.	1904-5.	1902-3.	1903-4.	1904-5.	1902-3.	1903-4.	1904-5.	1902-3.	1903-4.	1904-5.	1902-3.	1903-4.	1904-5.
West Middlesex	Ekfrid	3	3	3																		
	Strathroy, Town	5	5	5				1										1				
	Wardsville, Village	1	1	1																		
	Metcalfe	1	1	1																		
	Delaware	1	1	1																		
	Caradoc	3	3	3																		
	Glencoe, Village	3	3	3																		
	Mosa																					
	Newbury, Village	1	1	1																		
Monck	Wainfleet	2	1	1											1							
	Canborough				1	1	1															
	Caistor																					
	Sherbrooke				1	1	1														1	1
	Dunnville, Town	5	5	5				*2	1	1												
	Gainsborough																					
	Pelham																					
	Moulton																					

*One six months.

SCHEDULE C.—*Continued.*

License District.	Municipality.	Licenses transferred and removed. Transfers. 1902-3.	1903-4.	1904-5.	Removals. 1902-3.	1903-4.	1904-5.	Totals. 1902-3.	1903-4.	1904-5.	Amounts received for provincial licenses, transfers, removals and fines in each municipality. 1902-3.	1903-4.	1904-5.	Proportion thereof paid to municipalities. 1902-3.	1903-4.	1904-5.	Amounts imposed by municipal by-laws in excess of statutory duties. 1902-3.	1903-4.	1904-5.
West Middlesex											$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.
	Ekfrid			1				3	3	4	270 00	270 00	280 00	48 00	48 00	50 67			
	Strathroy, Town			1				6	6	6	1,420 00	1,257 50	1,160 00	648 00	552 67	509 34	520 00	430 00	400 00
	Wardsville, Village							1	1	1	200 00	200 00	200 00	96 00	96 00	96 00	80 00	80 00	80 00
	Metcalfe							1	1	1	90 00	90 00	90 00	16 00	16 00	16 00			
	Delaware							1	1	1	90 00	90 00	90 00	16 00	16 00	16 00			
	Caradoc							3	3	3	270 00	270 00	270 00	48 00	48 00	48 00			
	Glencoe, Village			1				3	3	4	780 00	800 00	800 00	468 00	473 34	473 34	420 00	420 00	420 00
	Mosa																		
	Newbury, Village		1					1	2	1	200 00	210 00	200 00	96 00	98 67	96 00	80 00	80 00	80 00
	Transferred from previous year										17 00	43 36	31 74						
Monck																			
	Wainfleet							2	2	1	180 00	112 50	189 85		15 00				*
	Canborough							1	1	1	45 00	45 00	45 00		6 00				
	Caistor																		
	Sherbrooke							1	2	2	45 00	90 00	90 00		12 00				
	Dunnville, Town			2				6	8	8	1,462 50	1,340 00	1,330 00	447 50	496 00	390 00	447 50	390 00	390 00
	Gainsborough																		†
	Pelham																		‡
	Moulton																		
	Transferred from previous year											117 75							

* Local Option repealed February, 1901. † Local Option. ‡ Dunkin Act in force.

SCHEDULE C.—Comparative statement by municipalities, showing the number of provincial licenses, etc.

License District.	Municipality.	Tavern.						Shop.			Wholesale.			Extended Tavern.			Extended Shop.			Six Months.		
		Ordinary.			Beer and Wine.																	
		1902-3.	1903-4.	1904-5.	1902-3.	1903-4.	1904-5.	1902-3.	1903-4.	1904-5.	1902-3.	1903-4.	1904-5.	1902-3.	1903-4.	1904-5.	1902-3.	1903-4.	1904-5.	1902-3.	1903-4.	1904-5.
Muskoka	McLean and Ridout	2	1	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	1	....
	Draper	1	1	1	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Gravenhurst, Town	4	4	3	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Medora and Wood	1	1	1	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	2	2	2
	Bracebridge, Town	4	4	4	....	....	....	1	1	1	....	....	....	....	....	....	....	....	....	....	....	....
	Huntsville, Town	4	4	4	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Monck	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Morrison	1	1	1	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Stisted	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Stephenson	1	2	1	1	....	....	....	....	....	....	....	....	....	....	....	....	....	....	1	1	1
	McAuley	....	....	....	1	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Port Carling	1	1	1	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	1	1	1
	Chaffey	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	*1	*1	1
	*Unorganized Territory	1	1	1	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	3	3	3
East Nipissing	North Bay, Town	6	6	6	....	....	....	1	2	2	....	....	....	....	....	....	....	....	....	....	....	....
	McKim	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Mattawa, Town	6	4	4	....	....	....	2	2	2	....	....	....	....	1	....	....	....	....	....	1	....
	Widdifield	1	1	1	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Bonfield	3	3	3	....	....	....	....	....	....	....	....	....	1	....	....	....	....	....	....	....	....
	New Liskeard, Town	5	2	2	....	....	....	....	1	1	....	....	....	....	....	....	....	....	....	....	....	....
	Head, Clara and Maria	....	4	4	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Dymond	1	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Bucke	1	1	2	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Ferris	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Unorganized Territory	....	....	1	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....

* One six months.

SCHEDULE C.—*Continued.*

License District.	Municipality.	Licenses transferred and removed. Transfers. 1902-3.	1903-4.	1904-5.	Removals 1902-3.	1903-4.	1904-5.	Totals. 1902-3.	1903-4.	1904-5.	Amounts received for provincial licenses, transfers, removals and fines in each municipality. 1902-3.	1903-4.	1904-5.	Proportion thereof paid to municipalities. 1902-3.	1903-4.	1904-5.	Amounts imposed by municipal by-laws in excess of statutory duties. 1902-3.	1903-4.	1904-5.
											$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.
Muskoka	McLean and Ridout							2	2	..	180 00	155 00	145 00	48 00	51 34	15 00	.....	.....	†
	Draper			1				1	1	2	100 00	100 00	110 00	31 00	38 00	15 00	10 00	10 00	10 00
	Gravenhurst, Town							4	4	3	660 00	680 00	530 00	152 00	186 68	160 00	.....	.....	.....
	Medora and Wood							3	3	3	200 00	200 00	200 00	68 00	76 00	80 00	20 00	20 00	20 00
	Bracebridge, Town	1	1	2				6	6	7	945 00	880 00	920 00	304 00	306 01	340 00	110 00	110 00	110 00
	Huntsville, Town	1	1	..				5	5	4	930 00	960 00	1,010 00	552 00	488 01	525 00	320 00	320 00	320 00
	Monck										.....	.....	.....	.....	.....	.....	.....	.....	.....
	Morrison			1				1	1	2	100 00	100 00	130 00	34 00	38 00	55 00	10 00	10 00	10 00
	Stisted										.....	.....	.....	.....	.....	.....	.....	.....	.....
	Stephenson		2	1				3	5	3	180 00	265 00	145 00	48 00	88 67	50 00	.....	.....	.....
	McAuley							1	..	..	45 00	....	.....	12 00	.....	.....	.....	.....	.....
	Port Carling, Village			1				2	2	3	180 00	180 00	227 50	36 00	42 00	87 50	.....	.....	37 50
	Chaffey							1	1	1	18 75	72 50	45 00	6 00	30 33	15 00	.....	.....	.....
	*Unorganized Territory			1				4	4	5	245 00	180 00	280 00	.....	.....	.....	.....	.....	.....
	Transferred from previous year										.....	117 54	92 62	.....	.....	.....	.....	.....	.....
East Nipissing	North Bay, Town			1				7	8	9	1,920 00	2,000 00	2,071 25	1,093 68	1,013 34	1,131 92	700 00	800 00	800 00
	McKim										.....	.....	.....	.....	.....	.....	.....	.....	.....
	Mattawa, Town							8	8	6	1,720 00	1,822 50	1,670 00	846 68	989 99	967 34	480 00	810 00	720 00
	Widdifield			1				1	1	2	90 00	90 00	100 00	32 34	20 00	32 67	.....	.....	.....
	Bonfield							4	3	3	406 25	375 00	375 00	218 89	165 00	189 00	113 75	105 00	105 00
	New Liskeard, Town							6	3	3	460 00	450 00	870 00	.....	80 01	500 00	.....	.....	360 00
	Head, Clara and Maria							..	4	4	.....	360 00	370 00	.....	80 00	116 67	.....	.....	.....
	Dymond							1	..	..	90 00	.....	.....	32 34	.....	.....	.....	.....	.....
	Bucke		1	1				1	2	3	110 00	230 00	160 00	43 09	140 00	304 00	.....	110 00	220 00
	Ferris									..	.....	.....	25 00	.....	.....	11 67	.....	.....	.....
	*Unorganized Territory									1	.....	.....	90 00	.....	.....	.....	.....	.....	.....
	Transferred from previous year									..	.....	.....	409 43	.....	.....	.....	.....	.....	.....

* Payable wholly to Province, less expenses. † Local Option.

SCHEDULE C.—Comparative statement by municipalities, showing the number of provincial licenses, etc.—*Continued.*

License District.	Municipality.	Tavern.						Shop.			Wholesale.			Extended Tavern.			Extended shop.			Six months.		
		Ordinary.			Beer and Wine.																	
		1902-3.	1903-4.	1904-5.	1902-3.	1903-4.	1904-5.	1902-3.	1903-4.	1904-5.	1902-3.	1903-4.	1904-5.	1902-3.	1903-4.	1904-5.	1902-3.	1903-4.	1904-5.	1902-3.	1903-4.	1904-5.
West Nipissing	Springer	1	1	1																		
	Sudbury, Town	6	5	5				1	1	2					1							
	Caldwell	2	2	2																		
	Dunnett and Rutter	2	2	2																		
	Sturgeon Falls, Town	5	4	4				1	1	1										1	1	
	*Unorganized Territory	5	5	6																		
	Copper Cliff																					
North Norfolk	Middleton	1	1	1																1		
	Simcoe, Town	6	6	6				2	2	2												
	Windham	3	3	3																		
	Waterford, Village	3	3	3																		
	Delhi, Village	2	2	2																		
South Norfolk	Walsingham, South	2	2	2																		
	Woodhouse	1	1	1	1	1																
	Charlotteville	1	2	2	1	1	1															
	Houghton	1	1	1																		
	Port Dover, Village	3	3	3																		
	Walsingham, North	1	2	2	1																	
	Port Rowan	2	2	2											1	1				1	1	

SCHEDULE C.—*Continued.*

License District.	Municipality.	Licenses transferred and removed. Transfers. 1902-3.	1903-4.	1904-5.	Removals. 1902-3.	1903-4.	1904-5.	Totals. 1902-3.	1903-4.	1904-5.	Amounts received for provincial licenses, transfers, removals, and fines in each municipality. 1902-3.	1903-4.	1904-5.	Proportions thereof paid to municipalities. 1902-3.	1903-4.	1904-5.	Amounts imposed by municipal by-laws in excess of statutory duties. 1902-3.	1903-4.	1904-5.
											$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.
West Nipissing	Springer							1		1	90 00	165 00	265 00	30 00	99 00	139 00		75 00	75 00
	Sudbury, Town			1				7	7	8	2,215 00	1,930 00	2,340 00	1,282 50	1,065 75	1,265 00	875 00	937 50	1,050 00
	Caldwell		1					2	3	2	300 00	320 00	310 00	180 00	182 00	178 00	120 00	130 00	130 00
	Dunnett and Rutter							2	2	2	280 00	280 00	280 00	160 00	148 00	148 00	100 00	100 00	100 00
	Sturgeon Falls, Town		1	3				7	7	8	1,462 50	1,247 50	1,155 00	747 50	592 50	547 00	487 50	412 50	375 00
	*Unorganized Territory		2	1				5	7	7	450 00	470 00	809 00						
	Copper Cliff																		
North Norfolk	Middleton							2	1	1	135 00	120 00	90 00	36 00	36 00	24 00			
	Simcoe, Town	1	1					9	9	8	1,610 00	1,610 00	1,600 00	660 00	660 00	656 00	400 00	400 00	400 00
	Windham			1				3	3	4	270 00	270 00	280 00	72 00	72 00	76 00			
	Waterford, Village		1					3	4	3	480 00	490 00	480 00	192 00	196 00	192 00	120 00	120 00	120 00
	Delhi, Village	1						3	2	2	290 00	280 00	280 00	92 00	88 00	88 00	40 00	40 00	40 00
	Transferred from previous year										128 73	102 17	78 07						
South Norfolk	Walsingham, South							2	2	2	230 00	180 00	180 00	34 00	32 00	24 00			
	Woodhouse							2	2	1	135 00	140 00	90 00	18 00	25 34	12 00			
	Charlotteville		1					2	4	3	135 00	235 00	275 00	18 00	42 67	40 00			
	Houghton							1	1	1	105 00	95 00	90 00	15 00	17 34	12 00			
	Port Dover, Village			1				3	3	4	450 00	450 00	520 00	126 00	138 00	140 00	90 00	90 00	90 00
	Walsingham, North	1	3					3	5	2	145 00	210 00	180 00	20 00	10 01	24 00			
	Port Rowan, Village	1	1					4	5	3	310 00	320 00	250 00	32 00	41 00	25 00			
	Transferred from previous year										37 75								

* Payable wholly to Province, less expenses.

SCHEDULE C.—Comparative statement by municipalities, showing the number of provincial licenses, etc.—*Continued.*

License District.	Municipality.	Tavern.						Shop.			Wholesale.			Extended Tavern.			Extended Shop.			Six months.		
		Ordinary.			Beer and Wine.																	
		1902-3.	1903-4.	1904-5.	1902-3.	1903-4.	1904-5.	1902-3.	1903-4.	1904-5.	1902-3.	1903-4.	1904-5.	1902-3.	1903-4.	1904-5.	1902-3.	1903-4.	1904-5.	1902-3.	1903-4.	1904-5.
East Northumberland	Seymour	....	....	....	1	....	....	....	....	....	....	....	....	1	....	....	....	....	....	....	....	....
	Murray	2	2	2	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Cramahe	1	1	1	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Percy	2	2	2	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Colborne, Village	3	3	3	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Campbellford, Village	4	4	4	....	....	....	2	2	2	....	....	....	....	....	....	....	....	....	....	....	....
	Hastings, Village	3	3	3	....	....	....	1	1	1	....	....	....	....	....	....	....	....	....	....	....	....
	Brighton, Village	2	2	2	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
West Northumberland	Alnwick	1	1	1	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	1	1	1
	South Monaghan	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	1	1	1
	Haldimand, Township	1	1	1	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Hamilton, Township	4	4	4	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Cobourg, Town	9	9	9	....	....	....	2	2	2	....	....	....	....	....	....	....	....	....	*2	1	2

* One six months' beer and wine.

SCHEDULE C.—*Continued.*

License District.	Municipality.	Licenses transferred and removed.						Totals.			Amounts received for provincial licenses transfers, removals, and fines in each municipality.			Proportion thereof paid to municipalities.			Amounts imposed by municipal by-laws in excess of statutory duties.		
		Transfers.			Removals.														
		1902-3.	1903-4.	1904-5.	1902-3.	1903-4.	1904-5.	1902-3.	1903-4.	1904-5.	1902-3.	1903-4.	1904-5.	1902-3.	1903-4.	1904-5.	1902-3.	1903-4.	1904-5.
											$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.
East Northumberland	Seymour							2			52 50			11 67					
	Murray	1	1	1				3	3	3	210 00	190 00	190 00	50 00	43 34	43 33			
	Cramahe							1	1	1	100 00	100 00	100 00	30 00	30 00	30 00	10 00	10 00	10 00
	Percy		1	1				2	3	3	310 00	350 00	310 00	163 34	176 68	163 34	120 00	120 00	120 00
	Colborne, Village		1	1				3	4	4	375 00	445 00	395 00	75 00	98 34	81 67	15 00	15 00	15 00
	Campbellford, Village		2					6	8	6	1,250 00	1,250 00	1,250 00	583 34	568 34	583 34	430 00	430 00	430 00
	Hastings, Village	1		1				5	4	5	650 00	710 00	830 00	243 34	263 34	303 34	160 00	160 00	160 00
	Brighton, Village	1	2					3	2	2	310 00	350 00	340 00	103 34	116 67	113 34	60 00	60 00	60 00
	Transferred from previous year										87 16	12 01							
West Northumberland ..	Alnwick							2	2	2	165 00	165 00	165 00	66 00	66 00	66 00	30 00	30 00	30 00
	South Monaghan							1	1	1	70 00	70 00	70 00	37 00	37 00	37 00	25 00	25 00	25 00
	Haldimand, Township							1	1	1	90 00	90 00	90 00	24 00	24 00	24 00			
	Hamilton, Township							4	4	4	400 00	420 00	460 00	136 00	144 00	160 00	40 00	40 00	40 00
	Cobourg, Town	1	2	1				14	14	14	3,322 50	3,165 00	3,320 00	1,864 00	1,772 00	1,856 00	1,440 00	1,380 00	1,440 00
	Transferred from previous year										66 90	51 07							

SCHEDULE C.—Comparative statement by municipalities, showing the number of provincial licenses, etc.—*Continued.*

License District.	Municipality.	Tavern.						Shop.			Wholesale.			Extended tavern.			Extended shop.			Six months.		
		Ordinary.			Beer and wine.																	
		1902-3.	1903-4.	1904-5.	1902-3.	1903-4.	1904-5.	1902-3.	1903-4.	1904-5.	1902-3.	1903-4.	1904-5.	1902-3.	1903-4.	1904-5.	1902-3.	1903-4.	1904-5.	1902-3.	1903-4.	1904-5.
North Ontario..	Uxbridge, Town	4	4	4	....	....	....	1	1	1	....	....	....	....	....	....	....	....	....	....	....	....
	Brock	2	2	2	1	1	1	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Mara	4	4	3	....	....	....	....	....	....	....	....	....	....	....	1	....	....	....	2	1	1
	Thorah	1	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	1
	Uxbridge, Township	4	3	3	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Scott	2	2	2	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Rama	1	1	1	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Cannington, Village	2	2	2	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Beaverton, Village	2	2	2	....	....	....	1	1	....	....	....	....	....	....	....	....	....	1	....	....	....
South Ontario..	Reach	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	1	....	....	....	....	....
	Oshawa, Town	5	6	6	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Whitby, Town	2	3	3	....	....	....	1	1	1	....	....	....	....	....	1	....	....	....	....	....	....
	Whitby, Township	2	2	2	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Whitby, East, Township	2	2	2	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Pickering, Township	6	6	6	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Port Perry, Village	2	2	2	....	....	....	1	1	1	....	....	....	....	....	....	....	....	....	....	....	....

SCHEDULE C.—*Continued.*

License District.	Municipality.	Licenses transferred and removed. Transfers. 1902-3.	Transfers. 1903-4.	Transfers. 1904-5.	Removals. 1902-3.	Removals. 1903-4.	Removals. 1904-5.	Totals. 1902-3.	Totals. 1903-4.	Totals. 1904-5.	Amounts received for provincial licenses, transfers, removals, and fines in each municipality. 1902-3.	1903-4.	1904-5.	Proportion thereof paid to municipalities. 1902-3.	1903-4.	1904-5.	Amounts imposed by municipal by-laws in excess of statutory duties. 1902-3.	1903-4.	1904-5.
											$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.
North Ontario.	Uxbridge, Town	..	3	..	..	..	..	5	8	5	1,040 00	1,055 00	1,027 00	396 67	432 00	392 34	250 00	250 00	250 00
	Brock	..	..	..	..	..	..	3	3	3	260 00	260 00	260 00	85 00	95 00	85 00	35 00	35 00	35 00
	Mara	1	2	1	..	..	..	6	7	7	515 00	515 00	499 50	191 67	206 00	180 01	95 00	90 00	85 00
	Thorah	..	..	..	..	..	..	1	1	..	100 00	170 00	50 00	30 00	65 00	16 67	10 00	5 00	.....
	Uxbridge, Township	..	..	..	..	..	..	4	3	3	360 00	270 00	270 00	80 00	72 00	60 00	.....	.....	.....
	Scott	1	1	..	..	..	..	3	3	2	200 00	200 00	200 00	53 34	62 00	53 33	10 00	10 00	10 00
	Rama	..	1	..	..	..	..	1	2	1	90 00	100 00	90 00	20 00	28 00	20 00	.....	.....	.....
	Cannington, Village	..	2	1	..	..	..	2	4	3	479 00	420 00	410 00	226 34	216 00	203 34	160 00	160 00	160 00
	Beaverton, Village	1	..	..	..	..	..	4	3	3	490 00	480 00	360 00	183 34	192 00	135 00	120 00	120 00	90 00
	Transferred from previous year	..	..	..	..	..	..	.....	.....	.....	.....	114 41	.....	.....	.....	.....	.....	.....	.....
South Ontario.	Reach	..	..	..	..	..	..	.....	.....	.....	1,630 00	1,640 00	.....	.....	.....	.....	.....	.....	.....
	Oshawa, Town	1	2	..	..	..	..	7	8	6	1,290 00	1,290 00	1,620 00	916 00	920 00	880 00	720 00	720 00	720 00
	Whitby, Town	1	2	1	..	..	..	7	8	6	260 00	260 00	980 00	570 00	570 00	415 84	370 00	370 00	282 50
	Whitby, Township	..	..	..	..	..	..	2	2	2	270 00	310 00	260 00	128 00	128 00	120 00	80 00	80 00	80 00
	Whitby, East, Township	1	..	..	..	..	..	3	2	2	780 00	790 00	260 00	132 00	148 00	120 00	80 00	80 00	80 00
	Pickering, Township	..	1	1	..	..	..	6	7	7	620 00	610 00	790 00	384 00	388 00	363 34	240 00	240 00	240 00
	Port Perry, Village	..	1	..	..	..	..	3	4	3	.....	11 70	600 00	320 00	316 00	300 00	240 00	240 00	240 00
	Transferred from previous year	..	..	..	..	..	..	.....	.....	.....	.....	.....	12 29	.....	.....	.....	.....	.....	.....

* Local option.

SCHEDULE C.—Comparative statements by municipalities, showing the number of provincial licenses, etc.—*Continued.*

License District.	Municipality.	Tavern.						Shop.			Wholesale.			Extended Tavern.			Extended Shop.			Six Months.		
		Ordinary.			Beer and Wine.																	
		1902-3.	1903-4.	1904-5.	1902-3.	1903-4.	1904-5.	1902-3.	1903-4.	1904-5.	1902-3.	1903-4.	1904-5.	1902-3.	1903-4.	1904-5.	1902-3.	1903-4.	1904-5.	1902-3.	1903-4.	1904-5.
Ottawa	Ottawa, City	76	77	67	....	....	....	32	31	31	7	6	5	3	....	9	....	....	....	....	*1	....
North Oxford	East Nissouri	2	2	2	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Blandford	1	1	1	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	East Zorra	3	3	3	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Embro, Village	2	2	2	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	West Zorra	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Woodstock, City	12	12	12	....	....	....	2	2	2	....	....	....	....	....	....	....	....	....	....	....	....
	Blenheim, Township	5	5	5	....	....	....	....	....	....	....	....	....	1	....	....	....	....	....	....	....	....
South Oxford	Ingersoll, Town	8	8	6	....	....	....	2	2	2	....	....	....	....	....	2	....	....	....	....	....	....
	Tillsonburg, Town	4	4	4	....	....	....	1	1	1	....	....	....	....	....	....	....	....	....	....	....	....
	Norwich, Village	3	3	3	....	....	....	....	....	....	....	....	....	1	....	....	....	....	....	....	....	....
	North Oxford	2	2	2	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	North Norwich	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	South Norwich	2	2	2	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Dereham	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	West Oxford	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	East Oxford	1	1	1	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....

*Shop.

SCHEDULE C.—*Continued*

License District.	Municipality.	Licenses transferred and removed. Transfers. 1902-3.	1903-4.	1904-5.	Removals. 1902-3.	1903-4.	1904-5.	Totals. 1902-3.	1903-4.	1904-5.	Amounts received for provincial licenses transfers, removals and fines in each municipality. 1902-3.	1903-4.	1904-5.	Proportion thereof paid to municipalities. 1902-3.	1903-4.	1904-5.	Amounts imposed by municipal by-laws in excess of statutory duties. 1902-3.	1903-4.	1904-5.
											$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.
Ottawa	Ottawa, City	17	25	22	..	..	3	135	140	137	48,278 75	48,162 50	44,653 75	15,398 34	16,925 01	14,331 67	9,275 00	9,275 00	8,525 00
	Transferred from previous year	..	..	..	..	..	..	..	..	..	.....	.....	211 93	.....	.....	.....	.....	.....	.....
North Oxford	East Nissouri	..	1	..	..	..	..	2	3	2	180 00	190 00	180 00	48 00	60 67	60 00	.....	.....	.....
	Blandford	..	...	1	..	..	..	1	1	2	100 00	100 00	130 00	34 00	38 00	55 00	10 00	10 00	10 00
	East Zorra	1	..	..	..	..	..	4	3	3	320 00	270 00	290 00	92 00	84 00	100 00	.....	.....	.....
	Embro, Village	..	1	2	..	..	..	2	3	4	340 00	350 00	355 00	136 00	150 01	162 19	80 00	80 00	80 00
	West Zorra	..	..	..	..	..	..	..	..	..	.....	20 00	.....	.....	9 34	.....	.....	.....	.....
	Woodstock, City	4	1	1	..	..	..	18	15	15	4,720 00	4,655 00	4,646 00	2,000 00	2,069 68	2,113 00	1,400 00	1,400 00	1,400 00
	Blenheim, Township	2	..	2	..	..	..	8	5	7	545 00	570 00	580 00	186 50	222 67	240 00	52 50	50 00	50 00
	Transferred from previous year	..	..	..	..	..	..	..	..	..	.....	187 49	183 95	.....	.....	.....	.....	.....	.....
South Oxford	Ingersoll, Town	..	4	2	..	..	..	10	14	12	2,771 00	2,890 00	2,367 00	1,490 34	1,596 00	1,270 67	1,200 00	1,200 00	1,020 00
	Tillsonburg, Town	1	1	1	..	..	..	6	6	6	1,390 00	1,360 00	1,450 00	746 67	764 00	766 67	600 00	600 00	600 00
	Norwich, Village	1	3	3	..	..	..	5	6	6	595 00	670 00	570 00	263 34	304 00	250 01	195 00	180 00	180 00
	North Oxford	..	2	1	..	..	..	2	4	3	260 00	300 00	325 00	120 00	144 00	141 67	80 00	80 00	80 00
	North Norwich	..	..	..	..	..	..	..	..	..	.....	.....	.....	.....	.....	.....	.....	.....	.....
	South Norwich	1	..	..	..	..	..	3	2	2	190 00	230 00	180 00	43 34	68 00	10 00	.....	.....	.....
	Dereham	..	..	..	..	..	..	..	..	..	50 00	100 00	.....	16 67	40 00	.....	.....	.....	.....
	West Oxford	..	..	..	..	..	..	..	..	..	.....	.....	20 00	.....	.....	6 67	.....	.....	.....
	East Oxford	..	..	..	..	..	..	1	1	1	90 00	90 00	230 00	20 00	24 00	160 00	.....	.....	140 00
	Transferred from previous year	..	..	..	..	..	..	..	..	..	.....	94 10	122 01	.....	.....	.....	.....	.....	.....

SCHEDULE C.—Comparative Statement by municipalities, showing the number of provincial licenses, etc.—*Continued.*

License District.	Municipality.	Tavern. Ordinary. 1902-3.	Tavern. Ordinary. 1903-4.	Tavern. Ordinary. 1904-5.	Tavern. Beer and Wine. 1902-3.	Tavern. Beer and Wine. 1903-4.	Tavern. Beer and Wine. 1904-5.	Shop. 1902-3.	Shop. 1903-4.	Shop. 1904-5.	Wholesale. 1902-3.	Wholesale. 1903-4.	Wholesale. 1904-5.	Extended Tavern. 1902-3.	Extended Tavern. 1903-4.	Extended Tavern. 1904-5.	Extended Shop. 1902-3.	Extended Shop. 1903-4.	Extended Shop. 1904-5.	Six Months. 1902-3.	Six Months. 1903-4.	Six Months. 1904-5.
Parry Sound East	Nipissing	1	1	1	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Chapman	1	1	1	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Himsworth, North	2	2	2	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Parry	5	5	5	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Machar	1	1	2	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Sundridge, Village	1	1	1	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Burk's Falls, Village	3	3	3	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Himsworth, South	5	5	4	....	....	....	....	....	....	....	....	....	....	....	1	....	....	....	....	....	....
	McMurrich	1	1	1	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Unorganized Territory	1	1	1	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
Parry Sound West	McKellar	1	1	1	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Christie	2	1	2	....	1	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Parry Sound, Town	2	2	2	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Foley	1	1	1	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Humphrey	1	1	1	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	2 B & W	3 B & W	3
	Hagerman	1	1	1	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Unorganized Territory	*7	6	6	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	1	2

* One issued in 1901-2.

SCHEDULE C.—*Continued.*

License District.	Municipality.	Licenses transferred and removed. Transfers. 1902-3.	Transfers. 1903-4.	Transfers. 1904-5.	Removals. 1902-3.	Removals. 1903-4.	Removals. 1904-5.	Totals. 1902-3.	Totals. 1903-4.	Totals. 1904-5.	Amounts received for provincial licenses, transfers, removals and fines in each municipality. 1902-3.	1903-4.	1904-5.	Proportion thereof paid to municipalities. 1902-3.	1903-4.	1904-5.	Amounts imposed by municipal by-laws in excess of statutory duties. 1902-3.	1903-4.	1904-5.
											$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.
Parry Sound East	Nipissing			1				1	1	2	100 00	100 00	110 00	34 00	34 00	38 00	10 00	10 00	10 00
	Chapman			1				1	1	2	100 00	100 00	110 00	34 00	34 00	38 00	10 00	10 00	10 00
	Himsworth, North							2	2	2	280 00	230 00	230 00	118 00	98 00	98 00	50 00	50 00	50 00
	Parry	2		1	3		1	10	5	7	520 00	450 00	480 00	148 00	120 00	132 00			
	Machar							1	1	2	90 00	90 00	320 00	24 00	24 00	176 00			120 00
	Sundridge, Village	1						2	1	1	130 00	146 00	120 00	28 00	34 40	24 00			
	Burk's Falls, Village							3	3	3	370 00	365 00	410 00	76 00	74 00	92 00			
	Himsworth, South		1	2				5	6	7	550 00	560 00	497 50	220 00	224 00	199 00	100 00	100 00	85 00
	McMurrich	1						2	1	1	100 00	90 00	90 00	28 00	24 00	24 00			
	*Unorganized Territory							1	1	1	90 00	90 00	90 00						
	Transferred from previous year										88 67	83 53	12 18						
Parry Sound West	McKellar			1				1	1	2	90 00	90 00	100 00	20 00	24 00	32 67			
	Christie							2	2	2	180 00	170 00	180 00	40 00	71 00	56 00		35 00	
	Parry Sound, Town			1				2	2	3	1,060 00	1,080 00	990 00	533 33	560 00	538 00	640 00	640 00	640 00
	Foley							1	1	1	200 00	200 00	200 00	130 00	134 00	138 00	110 00	110 00	110 00
	Humphrey							3	4	4	135 00	192 50	250 00	30 00	77 00	95 00		35 00	25 00
	Hagerman							1	1	1	90 00	90 00	90 00	20 00	24 00	28 00			
	*Unorganized Territory	1		1				8	8	9	740 00	595 00	760 00						
	Transferred from previous year										11 93	160 64	188 24						

* Payable to Province less proportion of expenses.

SCHEDULE C.—Comparative statement by municipalities, showing the number of provincial licenses, etc.—*Continued.*

License District.	Municipality.	Tavern.						Shop.			Wholesale.			Extended tavern.			Extended shop.			Six months.		
		Ordinary.			Beer and Wine.																	
		1902-3.	1903-4.	1904-5.	1902-3.	1903-4.	1904-5.	1902-3.	1903-4.	1904-5.	1902-3.	1903-4.	1904-5.	1902-3.	1903-4.	1904-5.	1902-3.	1903-4.	1904-5.	1902-3.	1903-4.	1904-5.
Peel	Brampton, Town	5	5	5	1	1	1	1	1	1												
	Chinguacousy	6	5	6	1	1	1															
	Toronto, Township	9	9	10										1								
	Toronto, Gore	1	1	1														1				
	Streetsville, Village	2	2	2				1														
	Caledon	9	9	9																		
North Perth	Mornington	9	9	9																		
	Ellice	5	5	5																		
	Wallace	1	1	1																		
	Elma	4	4	4	1	1	1															
	Listowel, Town	4	4	4				1	1	1												
	Stratford, City	16	15	15				2	2	2					1							
	North Easthope	2	2	2																		
	Milverton Village	2	2	2																		

SCHEDULE C.—*Continued.*

License District.	Municipality.	Licenses transferred and removed.						Totals.			Amounts received for provincial licenses, transfers, removals and fines in each municipality.			Proportion thereof paid to municipalities.			Amounts imposed by municipal by-laws in excess of statutory duties.		
		Transfers.			Removals														
		1902-3.	1903-4.	1904-5.	1902-3.	1903-4.	1904-5.	1902-3.	1903-4.	1904-5.	1902-3.	1903-4.	1904-5.	1902-3.	1903-4.	1904-5.	1902-3.	1903-4.	1904-5.
											$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.
Peel	Brampton, Town	1	..	1	..	..	..	8	7	8	1,190 00	1,170 00	1,202 00	436 33	427 01	441 94	175 00	175 00	175 00
	Chingnacousy	3	..	..	..	..	..	10	6	7	625 00	495 00	585 00	200 67	154 00	182 00	..	..	..
	Toronto, Township	..	..	..	..	..	..	10	9	..	898 75	875 00	970 00	314 59	306 34	339 34	46 25	45 00	50 00
	Toronto, Gore	..	1	..	..	..	..	1	2	1	90 00	100 00	100 00	28 00	47 67	32 67	..	..	..
	Streetsville, Village	1	..	1	..	..	..	4	3	3	440 00	352 50	310 00	158 97	134 84	120 67	70 00	62 50	60 00
	Caledon	..	..	..	..	..	..	9	9	9	860 00	810 00	835 00	275 33	252 00	263 67	..	..	..
	Transferred from previous year	..	..	..	..	..	..	..	..	..	68 21	20 95	..	..	..	..	..	..	..
North Perth	Mornington	..	..	1	..	..	..	9	9	10	727 50	820 00	820 00	258 66	293 34	256 67	..	..	..
	Ellice	1	1	1	..	..	..	6	6	6	542 50	460 00	460 00	194 67	165 34	144 66	..	..	..
	Wallace	1	..	..	..	..	..	2	1	1	100 00	125 00	90 00	37 33	50 67	28 00	..	..	..
	Elma	..	2	..	..	..	..	5	7	5	405 00	425 00	405 00	144 00	154 67	126 00	..	..	..
	Listowel, Town	1	2	2	..	..	..	6	7	7	1,370 00	1,410 00	1,330 00	719 34	794 01	718 67	490 00	490 00	490 00
	Stratford, City	4	6	2	..	..	..	22	24	19	6,000 00	5,611 25	5,315 00	2,605 33	2,423 75	2,155 67	1,400 00	1,343 75	1,325 00
	North Easthope	..	..	..	..	..	..	2	2	2	180 00	180 00	180 00	64 00	64 00	56 00	..	..	..
	Milverton, Village	..	2	..	..	..	..	2	4	2	360 00	380 00	360 00	184 00	194 67	176 00	120 00	120 00	120 00
	Transferred from previous year	..	..	..	..	..	..	..	..	..	216 25	168 08	65 56	..	..	..	..	..	..

SCHEDULE C.—Comparative statement by municipalities, showing the number of Provincial licenses, etc.—*Continued.*

License District.	Municipality.	Tavern.						Shop.			Wholesale.			Extended tavern.			Extended shop.			Six months.		
		Ordinary.			Beer and wine.																	
		1902-3.	1903-4.	1904-5.	1902-3.	1903-4.	1904-5.	1902-3.	1903-4.	1904-5.	1902-3.	1903-4.	1904-5.	1902-3.	1903-4.	1904-5.	1902-3.	1903-4	1904-5.	1902-3.	1903-4.	1904-5.
South Perth	South Easthope	6	6	4	....	....	....	1	1	1	....	....	....	....	....	2	....	....	..	....	....	.....
	Fullarton	2	2	1	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	.....
	Mitchell, Town	4	4	4	....	....	....	1	1	1	....	....	....	....	....	....	....	....	....	....	....	.....
	Hibbart, Town	2	2	2	....	....	....	1	1	1	....	....	....	..	....	....	....	....	....	....	....	.....
	Downie	4	4	3	....	....	....	....	....	....	....	....	....	....	....	1	....	....	....	....	....	.....
	St. Mary's, Town	6	5	5	....	....	..	2	2	2	....	....	....	....	1	....	....	....	....	....	....	.....
	Blanshard	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	.....
	Logan	2	2	1	....	....	....	....	....	....	....	....	....	....	....	1	....	....	....	....	....	.....
East Peterborough	Asphodel	1	1	1	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	.....
	Dummer	1	1	1	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	1	1	1
	Otonabee	2	1	1	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	.....
	Burleigh and Anstruther	1	2	2	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	1	....	.....
	Norwood, Village	2	2	2	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	.....
	Belmont and Methnen	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	.....
	Havelock, Village	3	3	3	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	.....
	Chandos	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	.....

SCHEDULE C.—*Continued.*

License District.	Municipality.	Licenses transferred and removed.			Totals.					Amounts received for provincial licenses, transfers, removals, and fines in each municipality.					Proportion thereof paid to municipalities.					Amounts imposed by municipal by-laws in excess of statutory duties.				
		Transfers.		Removals.																				
		1902-3.	1903-4.	1904-5.	1902-3.	1903-4.	1904-5.	1902-3.	1903-4.	1904-5.	1902-3.	1903-4.	1904-5.	1902-3.	1903-4.	1904-5.	1902-3.	1903-4.	1904-5.	1902-3.	1903-4.	1904-5.	1902-3.	1903-4.	1904-5.
											$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.
South Perth	South Easthope		2		7	9	7				670 00	720 00	495 00	225 58	233 86	151 00									
	Fullarton				2	2	1				180 00	180 00	90 00	65 76	56 00	28 00									
	Mitchell, Town		1		5	6	5				1,254 00	1,160 00	1,125 00	691 01	572 90	561 67	375 00	375 00	375 00						
	Hibbert			1	3	3	1				270 00	280 00	280 00	85 13	91 00	88 47									
	Downie		1	2	5	7	6				424 00	430 00	332 50	154 59	141 03	109 67									
	St. Mary's, Town		1	1	9	9	8				1,751 00	1,580 00	1,556 00	839 07	730 06	737 46	500 00	462 50	450 00						
	Blanshard				2	2	2				180 00	180 00	112 50	56 76	56 00	35 00									
	Logan				2	2					49 13														
	Transferred from previous year																								
East Peterborough	Asphodel	1			1	1	1				100 00	90 00	110 00	16 00											
	Dummer				2	2	2				135 00	135 00	135 00	12 00											
	Otonabee				2	2	1				180 00	90 00	90 00	24 00											
	Burleigh and Anstruther	1			3	2	2				195 00	380 00	230 00	32 00	50 00	50 00		50 00	50 00						
	Norwood, Village				4	2	4				580 00	540 00	540 00	312 00	280 00	280 00	280 00	280 00	280 00						
	Belmont and Methuen	2			4	2						50 00													
	Havelock, Village	1	1		4	4	3				690 00	670 00	660 00	336 00	300 00	300 00	300 00	300 00	300 00						
	Chandos				2	2	2																		

SCHEDULE C.—Comparative statement by municipalities, showing the number of provincial licenses, etc.—*Continued.*

License District.	Municipality.	Tavern.						Shop.			Wholesale.			Extended tavern.			Extended shop.			Six months.		
		Ordinary.			Beer and wine.																	
		1902-3.	1903-4.	1904-5.	1902-3.	1903-4.	1904-5.	1902-3.	1903-4.	1904-5.	1902-3.	1903-4.	1904-5.	1902-3.	1903-4.	1904-5.	1902-3.	1903-4.	1904-5.	1902-3.	1903-4.	1904-5.
West Peterborough	Smith	4	4	4																		
	Lakefield, Village	2	2	2																		
	Peterborough, Town	19	19	21				3	4	6	1	1	1									
	North Monaghan																					
	Ennismore																					
	Ashburnham	2	2					2	2													
	Harvey																					
Port Arthur and Fort William	Neebing	1	1	1																		
	Fort William, Town	9	9	9				3	3	3												
	Port Arthur, Town	11	11	13				2	2	2										1	1	
	Schreiber	2	2	2																		
	Oliver																					
	Unorganized Territory	6	5	5				1	1	2												

SCHEDULE C.—*Continued.*

License District.	Municipality.	Licenses transferred and removed. Transfered. 1902-3.	1903-4.	1904-5.	Removals. 1902-3.	1903-4.	1904-5.	Totals. 1902-3.	1903-4.	1904-5.	Amounts received for provincial licenses, transfers, removals and fines in each municipality. 1902-3.	1903-4.	1904-5.	Proportion thereof paid to municipalities. 1902-3.	1903-4.	1904-5.	Amounts imposed by municipal by-laws in excess of statutory duties. 1902-3.	1903-4.	1904-5.
											$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.
West Peterborough	Smith							1	4	4	360 00	360 00	360 00	120 10	110 67	120 00			
	Lakefield, Village			1				2	2	3	400 00	460 00	470 00	220 00	276 00	285 00	160 00	220 00	220 00
	Peterborough, Town	1	1	4				24	25	32	6,200 00	6,492 00	7,640 00	3,600 00	3,682 17	4,445 00	2,640 00	2,760 00	3,240,00
	North Monaghan																		
	Emismore																		
	Ashburnham							4	4		800 00	800 00		440 00	429 34		320 00	320 00	
	Harvey																		
	Transferred from previous year										91 51	2 14	129 48						
Porth Arthur and Fort William	Neebing	1	1					2	2	1	100 00	100 00	195 00	32 67	37 34	91 00			
	Fort William, Town			7		1	1	13	13	20	3,165 00	3,120 00	3,360 00	1,789 00	1,837 34	1,880 00	1,320 00	1,320 00	1,320 00
	Port Arthur, Town	1	3	2	1			14	17	17	3,995 00	4,040 00	4,465 00	2,287 34	2,406 68	2,569 34	1,620 00	1,620 00	1,860 00
	Schreiber		1	1					3	3	270 00	350 00	330 00	135 34	220 00	200 67	70 00	140 00	140 00
	Oliver											50 00							
	*Unorganized Territory	1	1	2				8	7	9	640 00	685 00	775 00		26 67				
	Transferred from previous year										83 03	231 90	78 61						

* Payable to Province less proportion of expenses

SCHEDULE C.—Comparative statement by municipalities, showing the number of provincial licenses, etc. —*Continued.*

License District.	Municipality.	Tavern.						Shop.			Wholesale.			Extended tavern.			Extended shop.			Six months.		
		Ordinary.			Beer and wine.																	
		1902-3.	1903-4.	1904-5.	1902-3.	1903-4.	1904-5.	1902-3.	1903-4.	1904-5.	1902-3.	1903-4.	1904-5.	1902-3.	1903-4.	1904-5.	1902-3.	1903-4.	1904-5.	1902-3.	1903-4.	1904-5.
Prescott	South Plantagenet	5	6	6																1	*1	
	East Hawkesbury	6	6	6																		
	Longueuil	1	1	1																		
	North Plantagenet	10	10	10																		
	Caledonia	3	2	2																		
	Alfred	6	6	6				1														2
	West Hawkesbury																					
	Hawkesbury, Town	8	8	8				2	2	2												
	L'Orignal, Village	3	3	3					1	1												
	Vankleek Hill, Town	4	4	3				2	2	2												
Prince Edward	Picton, Town	6	6	6				2	1	1												
	South Marysburg																					
	Wellington, Village	2	2	2																		
	Sophiasburg	1	1	1	1	1	1													†	†	
	Hillier	1	1	1																		
	Ameliasburg	1	2	1																		1
	Hallowell																					
	North Marysburgh																					

*2nd payment 1902-3. † Beer and wine.

SCHEDULE C.—*Continued.*

License District.	Municipality.	Licenses transferred and removed. Transfers. 1902-3.	1903-4.	1904-5.	Removals. 1902-3.	1903-4.	1904-5.	Totals. 1902-3.	1903-4.	1904-5.	Amounts received for provincial licenses, transfers, removals and fines in each municipality. 1902-3.	1903-4.	1904-5.	Proportion thereof paid to municipalities. 1902-3.	1903-4.	1904-5.	Amounts imposed by municipal by-laws in excess of statutory duties. 1902-3.	1903-4.	1904-5.
Prescott	South Plantagenet		3	5				6	10	11	495 00	615 00	590 00	165 00	224 00	218 67			
	East Hawkesbury		1					6	7	6	540 00	570 00	540 00	180 00	208 00	192 00			
	Longueuil							1	1	1	90 00	90 00	90 00	30 00	32 00	32 00			
	North Plantagenet	5		4				13	10	11	1,090 00	940 00	1,050 00	395 00	341 34	400 00			
	Caledonia	1	1	1				4	3	5	280 00	190 00	280 00	95 00	69 34	101 33			
	Alfred	2	3	1				9	9	7	670 60	652 00	640 00	230 00	251 74	245 34			
	West Hawkesbury																		
	Hawkesbury, Town	1	2	1				11	12	11	2,470 00	2,440 00	2,430 00	1,335 00	1,348 00	1,342 67	900 00	900 00	900 00
	L'Orignal, Village		1	1				3	5	5	360 00	550 00	490 00	90 00	165 33	133 33			
	Vankleek Hill, Town	2	2					8	8	5	1,220 00	1,220 00	1,000 00	550 00	566 67	463 34	300 00	300 00	250 00
	Transferred from previous year											156 94	125 40						
Prince Edward	Picton, Town	2	1					10	8	7	2,200 00	2,000 00	2,030 00	1,111 33	1,063 34	1,073 34	960 00	840 09	840 00
	South Marysburg																		
	Wellington, Village							3	2	2	370 00	350 00	350 00	147 53	150 00	150 00	110 00	110 00	110 00
	Sophiasburg							3	3	2	157 50	157 50	135 00	28 00	35 00	30 00			
	Hillier							1	1	1	90 00	90 00	90 00	16 00	20 00	20 00			
	Ameliasburg		1	1				4	3	3	90 00	190 00	145 00	16 00	43 34	33 34			
	Hallowell											100 00			33 34				
	North Marysburgh												50 00			16 67			
	Transferred from previous year										10 27	13 47	16 02						

SCHEDULE C.—Comparative statement by municipalities, showing the number of provincial licenses, etc.—*Continued.*

License District.	Municipality.	Tavern. Ordinary. 1902-3	Tavern. Ordinary. 1903-4.	Tavern. Ordinary. 1904-5.	Tavern. Beer and wine. 1902-3.	Tavern. Beer and wine. 1903-4.	Tavern. Beer and wine. 1904-5.	Shop. 1902-3.	Shop. 1903-4.	Shop. 1904-5.	Wholesale. 1902-3.	Wholesale. 1903-4.	Wholesale. 1904-5.	Extended tavern. 1902-3.	Extended tavern. 1903-4.	Extended tavern. 1904-5.	Extended shop. 1902-3.	Extended shop. 1903-4.	Extended shop. 1904-5.	Six months. 1902-3.	Six months. 1903-4.	Six months. 1904-5.
*Rainy River East	Van Horne	2	2	2																		
	Unorganized Districts	7	7	10				1	1	1										1	*1	
Rainy River West	Rat Portage, Town	7	*9	9				4	3	3					1			1				
	Keewatin	2	2	2				1	1	1												
Rainy River South	Barwick, Rosebury, etc.																					
	Emo	2	2	2				1										1				
	McIrvine	4	4					1	1								1					
	Chappell	1	1	1										1								
	Atwood		3						1													
	Fort Frances, Town			3						1						1						
	Rainy River, Town			4						1												
	Morley			2																		
	Lavallee			2																		
	Unorganized Districts	14	11	7				1	1	1												

* One is a 1902-3 payment.

SCHEDULE C.—*Continued.*

License District.	Municipality.	Licenses transferred and removed. Transfers. 1902-3.	1903-4.	1904-5.	Removals. 1902-3.	1903-4.	1904-5.	Totals. 1902-3.	1903-4.	1904-5.	Amounts received for provincial licenses transfers, removals, and fines in each municipality. 1902-3.	1903-4.	1904-5.	Proportion thereof paid to municipalities. 1902-3.	1903-4.	1904-5.	Amounts imposed by municipal by-laws in excess of statutory duties. 1902-3.	1903-4.	1904-5.
											$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.
*Rainy River East	Van Horne	..	..	..	..	..	..	2	2	2	180 00	220 00	200 00	56 00	41 54	46 67	.....	.....	.....
	†Unorganized	3	1	5	..	..	..	13	10	16	865 00	865 00	1,060 00	.....	.....	.....	.....	.....	.....
	Transferred from previous year	..	..	..	..	..	..	..	..	..	177 26	.....	.....	.....	.....	.....	.....	.....	.....
Rainy River West	Rat Portage, Town	1	2	2	..	..	..	13	16	11	3,485 00	3,770 00	3,800 00	1,934 50	2,014 17	2,037 51	1,725 00	1,875 00	1,875 00
	Keewatin	1	..	..	..	..	..	4	3	3	610 00	600 00	600 00	406 00	390 00	390 00	330 00	330 00	330 00
	Transferred from previous year	..	..	..	..	..	..	..	..	..	51 30	32 29	117 01	.....	.....	.....	.....	.....	.....
Rainy River South	Barwick, Rosebury, etc.	..	..	..	..	..	..	..	..	..	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Emo	1	1	2	..	..	..	4	4	4	340 00	320 00	320 00	136 00	179 17	176 00	60 00	122 50	120 00
	McIrvine	1	1	..	..	..	..	7	6	..	1,027 50	1,110 00	.....	663 00	774 00	.....	525 00	650 00	.....
	Chappell	2	..	..	..	..	..	3	1	1	110 00	120 00	120 00	32 00	54 00	54 00	.....	30 00	30 00
	Atwood	..	1	..	..	..	..	..	5	..	6 57	740 00	.....	.....	482 00	.....	.....	350 00	.....
	Fort Frances, Town	..	..	..	..	..	..	..	..	5	.....	.....	1,147 50	.....	.....	646 00	.....	.....	540 00
	Rainy River, Town	..	..	..	..	..	..	..	..	5	.....	.....	1,350 00	.....	.....	760 00	.....	.....	600 00
	Morley	..	..	..	..	..	..	..	..	2	.....	.....	300 00	.....	.....	168 00	.....	.....	120 00
	Lavallee	..	..	1	..	..	..	..	..	3	.....	.....	240 00	.....	.....	102 00	.....	.....	50 00
	Unorganized Districts	1	4	..	..	..	..	20	16	8	1,532 50	1,300 00	720 00	.....	.....	.....	.....	.....	.....
	Transferred from previous year	..	..	..	..	..	..	..	..	..	.....	56 78	45 55	.....	.....	.....	.....	.....	.....

* Rainy River North divided into Rainy River East and West, 1901-2

† Payable wholly to the Province, less expenses.

SCHEDULE C.—Comparative statement by municipalities, showing the number of provincial licenses, etc.

License District.	Municipality.	Tavern.						Shop.				Wholesale.				Extended tavern.				Extended shop.				Six months.			
		Ordinary.				Beer and Wine.																					
		1902-3.	1903-4.	1904-5.	1905-6.	1902-3.	1903-4.	1904-5.	1905-6.	1902-3.	1903-4.	1904-5.	1905-6.	1902-3.	1903-4.	1904-5.	1905-6.	1902-3.	1903-4.	1904-5.	1905-6.	1902-3.	1903-4.	1904-5.	1905-6.	1902-3.	1903-4.	1904-5.	1905-6.
North Renfrew	Bromley	3	3	3																							
	Pembroke, Town	9	9	9						3	3	3															
	Ross																										
	Westmeath	4	1	1																							
	Wilberforce, etc.	2	2	2																							
	Head, Maria and Clara	4	4																								
	Petawawa																										
	Rolph, Buch'n & Wylie	1	1	2			1					1															
	Cobden, Village	2	2	2						1	1	1															

SCHEDULE C.—*Continued.*

License District.	Municipality.	Licenses transferred and removed.			Totals.			Amounts received for provincial licenses, transfers, renewals and fines in each municipality.			Proportion thereof paid to municipalities.			Amounts imposed by municipal by-laws in excess of statutory duties.		
		Transfers.														
		1902-3.	1903-4.	1904-5.	1902-3.	1903-4.	1904-5.	1902-3.	1903-4.	1904-5.	1902-3.	1903-4.	1904-5.	1902-3.	1903-4.	1904-5.
								$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.
North Renfrew	Bromley		1		3	4	3	360 00	370 00	360 00	162 00	178 67	174 00	90 00	90 00	90 00
	Pembroke, Town		1	3	12	13	15	2,525 00	2,510 00	2,580 00	1,034 00	1,099 34	1,132 01	600 00	600 00	600 00
	Ross															
	Westmeath				4	1	1	485 00	400 00	400 00	170 00	152 00	152 00	40 00	10 00	40 00
	Wilberforce, etc.				2	2		180 00	230 00	180 00	48 00	79 34	56 00			
	Head, Maria and Clara				4			360 00			96 00					
	Petawawa															
	Ralph, Burch'n & Wylie				1		3	90 00	135 00	230 00	24 00	12 00	79 34			
	Cobden, Village						3	420 00	472 50	510 00	132 00	196 50	234 00	60 00	112 50	150 00
	Transferred from previous year								280 41	191 46						

SCHEDULE C.—Comparative statement by municipalities, showing the number of provincial licenses, etc.—*Continued.*

License District.	Municipality.	Tavern.						Shop.			Wholesale.			Extended tavern.			Extended shop.			Six months.		
		Ordinary.			Beer and wine.																	
		1902-3.	1903-4.	1904-5.	1902-3.	1903-4.	1904-5.	1902-3.	1903-4.	1904-5.	1902-3.	1903-4.	1904-5.	1902-3.	1903-4.	1904-5.	1902-3.	1903-4.	1904-5.	1902-3.	1903-4.	1904-5.
South Renfrew	Eganville, Village	3	3	3				2	2	2												
	McNab	3	3	3																		
	Renfrew, Town	6	6	6				2	2	2												
	Grattan																					
	Brougham	1	1	1	1	1	1															
	Brudenell and Lyndoch		1	1	1	1	1	1														
	Arnprior, Town	7	7	7				2	2	2												
	Radcliffe and Raglan	2	2	2																		
	Griffith and Matawatchan																					
	Bagot and Blithfield	3	3	3																		
	Admaston	1	1	1																		
	Jones																					
	Hagarty, etc	5	7	7				4														
	Sebastopol				1	1																*1
	Horton																					
	Unorganized Territory																					
Russell	Cambridge	6	6	6																		1
	Russell	7	7	6																		
	Clarence	8	8	7																		
	Gloucester	12	11	12											1					1		
	Cumberland	6	6	6																		
	Osgoode	6	6	6																		
	Rockland, Village	3	3	3											1							
	Casselman, Village	2	2	2																		

* Beer and Wine.

SCHEDULE C.—*Continued.*

License District.	Municipality.	Licenses transferred and removed.						Totals.			Amounts received for provincial licenses transfers, removals, and fines in each municipality.			Proportion thereof paid to municipalities.			Amounts imposed by municipal by-laws in excess of statutory duties.		
		Transfers.			Removals.														
		1902-3.	1903-4.	1904-5.	1902-3.	1903-4.	1904-5.	1902-3.	1903-4.	1904-5.	1902-3.	1903-4.	1904-5.	1902-3.	1903-4.	1904-5.	1902-3.	1903-4.	1904-5.
											$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.
South Renfrew	Eganville, Village							5	5	5	825 00	825 00	835 00	358 33	365 00	369 67	225 00	225 00	225 00
	McNab							3	3	3	310 00	300 00	390 00	114 44	114 00	156 00	30 00	30 00	30 00
	Renfrew, Town		1					8	9	8	1,740 00	1,870 00	1,930 00	791 12	867 34	895 34	480 00	480 00	480 00
	Grattan																		
	Brougham							2	2	2	135 00	135 00	135 00	40 01	42 00	42 00			
	Brudenell and Lyndoch			1				3	2	3	135 00	185 00	145 00	40 00	65 33	46 67			
	Arnprior, Town	1	1	2				10	10	11	2,180 00	2,180 00	2,360 00	1,088 89	1,107 31	1,191 33	720 00	720 00	720 00
	Radcliffe and Raglan							2	2	2	180 00	180 00	300 00	53 34	56 00	112 00			
	Griffith and Matawatchan																		
	Bagot and Blithfield		1					3	4	3	290 00	280 00	330 00	88 89	88 66	112 00			
	Admaston							1	1	1	90 00	90 00	90 00	26 68	28 00	28 00			
	Jones																		
	Hagarty, etc	1	2	2				10	9	9	880 00	660 00	680 00	271 13	210 00	219 34			
	Sebastopol							1	1	1	45 00	45 00	22 50	13 33	14 00	7 00			
	Horton																		
	*Unorganized Territory											210 00	60 00						
	Transferred from previous year										103 74	101 37							
Russell	Cambridge		1	2				6	7	9	495 00	570 00	605 00	165 00	162 00	182 23			
	Russell	3	2	3				10	7	9	660 00	670 00	590 00	225 00	214 67	182 22			
	Clarence	3						11	8	7	820 00	740 00	630 00	290 00	233 34	186 67			
	Gloucester	3	6	3				16	18	15	1,255 00	1,132 50	1,122 50	440 00	371 00	348 89			
	Cumberland	1						7	6	6	550 00	540 00	580 00	185 00	168 00	177 78			
	Osgoode		1	1				6	7	7	740 00	820 00*	720 00	355 00	378 67	323 33	150 00	150 00	150 00
	Rockland, Village							3	3	3	405 00	323 75	526 25	135 00	106 09	165 14	45 00	33 75	56 25
	Casselman, Village							2	2	2	240 00	240 00	240 00	60 00	56 00	53 33			

* Payable wholly to the Province, less expenses.

SCHEDULE C. Comparative statement by municipalities, showing the number of provincial licenses, etc.—*Continued.*

License District.	Municipality.	Tavern.						Shop.			Wholesale.			Extended tavern.			Extended shop.			Six months.		
		Ordinary.			Beer and wine.																	
		1902-3.	1903-4.	1904-5.	1902-3.	1903-4.	1904-5.	1902-3.	1903-4.	1904-5.	1902-3.	1903-4.	1904-5.	1902-3.	1903-4.	1904-5.	1902-3.	1903-4.	1904-5.	1902-3.	1903-4.	1904-5.
Sault Ste. Marie.	Sault Ste. Marie, Town	12	13	14							1	1	1		2							
	Unorganized		4	4																		
St. Catharines.	St. Catharines, City	24	19	19				2	2	2					2					1	1	
Centre Simcoe	Barrie, Town	11	11	11				1	1	1				1								
	Sunnidale	2	2	2																		
	Flos	4	4	4																		
	Tiny	1	1	1																		
	Vespra				1										1							

SCHEDULE C.—*Continued.*

License District.	Municipality.	Licenses transferred and removed. Transfers. 1902-3.	Transfers. 1903-4.	Transfers. 1904-5.	Removals. 1902-3.	Removals. 1903-4.	Removals. 1904-5.	Totals. 1902-3.	Totals. 1903-4.	Totals. 1904-5.	Amounts received for provincial licenses, transfers, removals, and fines in each municipality. 1902-3.	1903-4.	1904-5.	Proportion thereof paid to municipalities. 1902-3.	1903-4.	1904-5.	Amounts imposed by municipal by-laws in excess of statutory duties. 1902-3.	1903-4.	1904-5.
											$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.
Sault Ste. Marie	Sault Ste. Marie, Town	4	1	7				17	17	22	4,261 00	4,325 00	4,335 00	2,257 14	2,173 34	2,134 67	1,440 00	1,620 00	1,740 00
	Unorganized			1					4	5		510 00	370 00						
	Transferred from previous year											17 07							
St. Catharines	St. Catharines, City	2	2	1				29	26	22	7,570 00	6,330 00	5,945 00	2,691 67	2,116 67	1,760 00	1,325 00	1,400 00	1,050 00
	Transferred from previous year												103 11						
Centre Simcoe	Barrie, Town	5	3	6		1		18	16	18	3,187 50	3,280 00	3,060 00	1,549 67	1,778 67	1,540 00	1,225 00	1,200 00	1,200 00
	Sunnidale			1				2	2	3	300 00	250 00	210 00	52 00	99 34	63 34	20 00	20 00	20 00
	Flos		3	2				4	7	6	360 00	390 00	380 00	64 00	126 01	86 67			
	Tiny							1	1	1	90 00	90 00	90 00	16 00	28 00	20 00			
	Vespra							1	1		95 00	11 25	50 00	21 34	3 50	16 67			
	Transferred from previous year											243 22							

SCHEDULE C.—Comparative statement by municipalities, showing the number of provincial licenses, etc.—*Continued*.

License District.	Municipality.	Tavern.						Shop.			Wholesale.			Extended tavern.			Extended shop.			Six months.		
		Ordinary.			Beer and wine.																	
		1902-3.	1903-4.	1904-5.	1902-3.	1903-4.	1904-5.	1902-3.	1903-4.	1904-5.	1902-3.	1903-4.	1904-5.	1902-3.	1903-4.	1904-5.	1902-3.	1903-4.	1904-5.	1902-3.	1903-4.	1904-5.
East Simcoe	Orillia, Township	1	1	1	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Oro	1	1	1	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Tay	2	2	2	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Medonte	6	6	6	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Penetanguishene, Town	4	4	4	....	....	....	1	1	1	....	....	....	....	....	....	....	....	....	*1	*1	*1
	Orillia, Town	8	8	7	....	....	....	1	1	1	....	....	....	....	....	1	....	....	....	....	....	....
	Midland, Town	4	4	4	....	....	....	1	1	1	....	....	....	....	....	....	....	....	....	....	....	....
West Simcoe	Essa	5	4	4	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	1	....
	Nottawasaga	5	5	4	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	1
	Stayner, Town	3	3	3	....	....	....	1	1	1	....	....	....	....	....	....	....	....	....	....	....	....
	Collingwood, Town	8	8	8	....	....	....	2	2	2	....	....	....	....	....	....	....	....	....	....	....	....
	Tossorontio	4	4	4	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Alliston, Town	4	4	4	....	....	....	1	1	1	....	....	....	....	....	....	....	....	....	....	....	....
	Creemore, Village	3	3	3	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....

SCHEDULE C.—*Continued.*

License District.	Municipality.	Licenses transferred and removed. Transfers. 1902-3.	Transfers. 1903-4.	Transfers. 1904-5.	Removals. 1902-3.	Removals. 1903-4.	Removals. 1904-5.	Totals. 1902-3.	Totals. 1903-4.	Totals. 1904-5.	Amounts received for provincial licenses, transfers, removals, and fines in each municipality. 1902-3.	1903-4.	1904-5.	Proportion thereof paid to municipalities. 1902-3.	1903-4.	1904-5.	Amounts imposed by municipal by-laws in excess of statutory duties. 1902-3.	1903-4.	1904-5.
											$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.
East Simcoe	Orillia, Township							1	1	1	90 00	92 00	90 00	28 00	28 94	28 00			
	Oro							1	1	1	100 00	100 00	100 00	38 00	38 00	38 00	10 00	10 00	10 00
	Tay			1				2	2	3	240 00	240 00	220 00	86 00	100 00	90 67	30 00	30 00	30 00
	Medonte	1	1					7	7	6	570 00	650 00	600 00	182 00	251 33	228 00		60 00	60 00
	Penetanguishene, Town	2						8	6	6	1,390 00	1,370 00	1,370 00	778 45	769 12	769 11	570 00	570 00	570 00
	Orillia, Town		3	3				9	12	12	2,450 00	2,636 00	2,282 50	1,425 34	1,512 14	1,323 67	1,080 00	1,080 00	990 00
	Midland, Town		2		1			6	7	5	1,260 00	1,270 00	1,350 00			786 67	500 00	500 00	600 00
	Transferred from previous year										127 46	6 69		691 34	696 00				
West Simcoe	Essa		1	1				5	6	5	450 00	435 00	370 00	140 00	150 00	125 00			
	Nottawasaga							5	5	5	550 00	550 00	535 00	240 00	250 00	245 00	100 00	100 00	90 00
	Stayner, Town			1			1	4	4	6	840 00	820 00	840 00	368 00	370 00	380 00	200 00	200 00	200 00
	Collingwood, Town	2	2	1				12	12	11	2,730 00	2,740 00	2,740 00	1,587 31	1,620 00	1,605 00	1,200 00	1,200 00	1,200 00
	Tossorontio							4	4	4	360 00	360 00	380 00	112 00	120 00	130 00			
	Alliston, Town	1	1	1				6	6	6	905 00	905 00	885 00	325 67	340 00	330 00	125 00	125 00	125 00
	Creemore, Village		2					3	5	3	418 02	430 00	390 00	127 08	140 00	120 00	30 00	30 00	30 00
	Transferred from previous year											50 75	65 47						

SCHEDULE C.—Comparative statement by municipalities, showing the number of provincial licenses, etc.—*Continued.*

License District.	Municipality.	Tavern. Ordinary. 1902-3.	Tavern. Ordinary. 1903-4.	Tavern. Ordinary. 1904-5.	Tavern. Beer and wine. 1902-3.	Tavern. Beer and wine. 1903-4.	Tavern. Beer and wine. 1904-5.	Shop. 1902-3.	Shop. 1903-4.	Shop. 1904-5.	Wholesale. 1902-3.	Wholesale. 1903-4.	Wholesale. 1904-5.	Extended tavern. 1902-3.	Extended tavern. 1903-4.	Extended tavern. 1904-5.	Extended shop. 1902-3.	Extended shop. 1903-4.	Extended shop. 1904-5.	Six months. 1902-3.	Six months. 1903-4.	Six months. 1904-5.
Toronto	Toronto, City	150	150	150	....	....	....	50	50	50	5	*5	*8	....	....	....	....	....	....	†1	†1	†1
East Victoria	Omemee, Village	2	2	2	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Fenelon Falls, Village	3	3	3	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Fenelon, Township	2	1	....	....	....	....	....	....	....	....	....	....	....	1	....	....	....	....	....	....	....
	Bobcaygeon, Village	2	2	1	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Somerville	2	2	2	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Bexley	2	2	2	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Digby	1	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Emily	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
West Victoria	Lindsay, Town	9	8	8	....	....	....	1	1	1	....	....	....	....	1	....	....	....	....	....	....	....
	Woodville, Village	2	1	2	....	....	....	....	....	....	....	....	....	....	1	....	....	....	....	....	....	....
	Eldon	5	5	5	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Mariposa	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....

* 1 wholesale for six months.

† Beer and wine.

SCHEDULE C.—*Continued.*

License District.	Municipality.	Licenses transferred and removed. Transfers. 1902-3.	1903-4.	1904-5.	Removals. 1902-3.	1903-4.	1904-5.	Totals 1902-3.	1903-4.	1904-5.	Amounts received for provincial licenses, transfers, removals and fines in each municipality. 1902-3.	1903-4.	1904-5.	Proportion thereof paid to municipalities. 1902-3.	1903-4.	1904-5.	Amounts imposed by municipal by-laws in excess of statutory duties. 1902-3.	1903-4.	1904-5.
											$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.
Toronto ..	Toronto, City	41	18	30	..	1	..	249	226	...	96,145 50	95,231 50	97,422 50	32,205 34	31,962 68	32,556 67	20,050 00	20,050 00	20,050 00
	Transferred from previous year										221 44	1,149 87	289 40						
East Victoria	Omemee, Village	..	2	1	..	..	..	2	4	3	400 00	420 00	410 00	200 00	206 67	194 67	160 00	160 00	160 00
	Fenelon Falls, Village	..	..	..	..	..	..	3	3	3	600 00	620 00	600 00	300 00	306 67	288 00	240 00	240 00	240 00
	Fenelon, Township	1	1	..	..	..	..	3	3	...	190 00	122 50	.....	43 34	28 34	.....	.....	.....	.....
	Bobcaygeon, Village	..	1	1	..	..	..	2	3	2	390 00	390 00	210 00	183 34	183 34	99 34	140 00	140 00	70 00
	Somerville	..	1	..	..	..	..	2	3	2	200 00	210 00	200 00	60 00	63 34	52 00	20 00	20 00	20 00
	Bexley	..	..	..	..	..	..	2	2	2	180 00	195 00	180 00	40 00	45 00	32 06	.....	.....	.....
	Digby	..	..	..	..	..	..	1	...	...	90 00	.....	.....	20 00	.....	.....	.....	.....	.....
	Emily	..	..	..	..	..	..	...	...	...	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Transferred from previous year										15 75	11 40							
West Victoria	Lindsay, Town	..	1	1	..	..	..	10	11	13	2,720 00	2,542 50	2,510 00	1,118 66	1,307 78	1,240 00	1,200 00	1,090 00	1,080 00
	Woodville, Village	1	..	..	..	..	..	3	2	2	330 00	175 00	350 00	99 99	53 66	94 00	60 00	35 00	60 00
	Eldon	2	1	1	..	..	..	7	6	6	570 00	630 00	510 00	148 67	164 67	112 00	50 00	50 00	50 00
	*Mariposa	..	..	..	..	..	..	...	...	...	.....	.....	.....	.....	.....	.....	.....	.....	.....

* Local option.

SCHEDULE C.—Comparative statements by municipalities, showing the number of provincial licenses, etc.—*Continued.*

License District.	Municipality.	Tavern. Ordinary. 1902-3.	Tavern. Ordinary. 1903-4.	Tavern. Ordinary. 1904-5.	Tavern. Beer and wine. 1902-3.	Tavern. Beer and wine. 1903-4.	Tavern. Beer and wine. 1904-5.	Shop. 1902-3.	Shop. 1903-4.	Shop. 1904-5.	Wholesale. 1902-3.	Wholesale. 1903-4.	Wholesale. 1904-5.	Extended tavern. 1902-3.	Extended tavern. 1903-4.	Extended tavern. 1904-5.	Extended shop. 1902-3.	Extended shop. 1903-4.	Extended shop. 1904-5.	Six months. 1902-3.	Six months. 1903-4.	Six months. 1904-5.
North Waterloo	Waterloo Tp., N. Part	5	5	5																		
	Woolwich	5	5	5						1												
	Wellesley	12	12	12	1	1		1	1	1												
	Berlin, Town	9	9	9				1	1	2	1	1	1									
	Waterloo, Town	7	7	7				1	1	1												
	Elmira, Village	3	3	3				1	1	1												
South Waterloo	Galt, Town	9	9	9				2	2	2												
	Preston, Town	5	5	5				1	1	1												
	Wilmot	14	12	11																		2
	Waterloo Tp., S. Part	5	4	4																		1
	Hespeler, Town	2	2	2																		
	North Dumfries	2	2	2																		
	New Hamburg, Village	4	4	4				1	1	1												
	Ayr, Village	2	2	2																		

SCHEDULE C.—*Continued.*

License District.	Municipality.	Licenses transferred and removed. Transfers. 1902-3.	1903-4.	1904-5.	Removals. 1902-3.	1903-4.	1904-5.	Totals. 1902-3.	1903-4.	1904-5.	Amounts received for provincial licenses, transfers, removals, and fines in each municipality. 1902-3.	1903-4.	1904-5.	Proportion thereof paid to municipalities. 1902-3.	1903-4.	1904-5.	Amounts imposed by municipal by-laws in excess of statutory duties. 1902-3.	1903-4.	1904-5.
											$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.
North Waterloo ...	Waterloo Tp., N. Part							5	5	5	490 00	450 00	540 00	170 00	160 00	208 00			
	Woolwich							5	5	6	450 00	450 00	610 00	150 00	160 00	229 34			
	Wellesley	3	3	2				17	17	15	1,293 00	1,285 00	1,210 00	444 00	469 34	437 34			
	Berlin, Town		3	1				11	14	13	2,470 00	2,610 00	2,807 00	1,165 00	1,273 33	1,376 07	660 00	660 00	735 00
	Waterloo, Town	1	2	3				12	10	11	1,602 00	1,578 00	1,601 00	661 00	673 61	685 87	280 00	280 00	280 00
	Elmira, Village			1				4	4	5	480 00	500 00	540 00	120 00	138 67	160 00			
	Transferred from previous year											172 72	140 62						
South Waterloo ...	Galt, Town	3		1				14	11	12	3,060 00	3,040 00	3,000 00	1,837 33	1,874 17	1,805 33	1,320 00	1,320 00	1,320 00
	Preston, Town	1		2	1			8	6	8	1,080 00	1,060 00	1,050 00	408 00	423 34	392 00	120 00	120 00	120 00
	Wilmot	1	2	1				15	16	15	1,290 00	1,210 00	1,050 00	464 00	478 33	384 01			
	Waterloo Tp., S. Part							5	5	4	450 00	405 00	390 00	160 00	157 50	144 00			
	Hespeler, Town			1				2	2	3	480 00	480 00	510 00	265 34	273 34	290 67	180 00	180 00	200 00
	North Dumfries							2	2	2	220 00	220 00	220 00	104 00	110 00	104 00	40 00	40 00	40 00
	New Hamburg, Village			1			1	5	6	6	740 00	800 00	750 00	290 67	341 68	296 00	120 00	120 00	120 00
	Ayr, Village			1				2	2	3	380 00	350 00	384 50	190 00	180 00	192 40	110 00	110 00	110 00
	Transferred from previous year										141 63	139 56							

SCHEDULE C.—Comparative statement by municipalities, showing the number of provincial licenses, etc.—*Continued.*

License District.	Municipality.	Tavern.						Shop.			Wholesale.			Extended tavern.			Extended shop.			Six months.		
		Ordinary.			Beer and wine.																	
		1902-3.	1903-4.	1904-5.	1902-3.	1903-4.	1904-5.	1902-3.	1903-4.	1904-5.	1902-3.	1903-4.	1904-5.	1902-3.	1903-4.	1904-5.	1902-3.	1903-4.	1904-5.	1902-3.	1903-4.	1904-5.
Welland	Niagara Falls, City	14	14	18				3	3	4										1	*2	
	Crowland	1	1	1																		
	Chippewa, Village	2	2	2				1	1	1												
	Fort Erie, Village	3	3	3				1	1	1										1	1	1
	Port Colborne, Village	4	3	3				1	1	1										1	1	1
	Humberstone	8	7	7											1					1	1	1
	Stamford	2	2	2																		
	Thorold, Township	2	2	3	1	1																
	Thorold, Town	4	4	4				1	1	1												
	Welland, Town	6	6	6				2	2	2												
	Willoughby	2	2	2																1	1	1
	Bertie	7	7	6																1	1	1
	†Niagara Falls, Village	3	3					1	1													
	Bridgeburg, Village	3	3	3																1	1	1

* Issued 1901-2. † Niagara Falls, Town and Village, incorporated into Niagara Falls, City, in 1904-5.

SCHEDULE C.—*Continued.*

License District.	Municipality.	Licenses transferred and removed. Transfers. 1902-3.	1903-4.	1904-5.	Removals. 1902-3.	1903-4.	1904-5.	Totals. 1902-3.	1903-4.	1904-5.	Amounts received for provincial licenses transfers, removals, and fines in each municipality. 1902-3.	1903-4.	1904-5.	Proportion thereof paid to municipalities. 1902-3.	1903-4.	1904-5.	Amounts imposed by municipal by-laws in excess of statutory duties. 1902-3.	1903-4.	1904-5.
											$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.
Welland	Niagara Falls, City	..	..	5	..	..	..	19	18	27	2,700 00	2,725 00	5,452 00	799 27	750 00	1,382 40	..	..	..
	Crowland	..	..	..	..	..	..	1	1	1	90 00	90 00	110 00	33 27	30 00	42 67	..	..	..
	Chippewa, Village	..	..	1	..	..	..	3	3	4	520 00	540 00	530 00	259 82	260 00	261 34	160 00	160 00	160 00
	Fort Erie, Village	1	..	1	..	..	..	6	5	6	600 00	540 00	550 00	183 02	135 00	149 34	..	..	..
	Port Colborne, Village	1	..	..	..	..	..	7	5	5	752 50	607 50	607 50	271 06	202 50	211 50	82 50	67 50	67 50
	Humberstone	1	..	..	..	..	..	10	9	8	795 00	737 50	744 00	299 48	252 50	276 80	..	..	..
	Stamford	..	..	..	..	..	..	2	2	2	180 00	180 00	180 00	66 55	60 00	64 00	..	..	..
	Thorold, Township	1	..	..	..	..	..	4	3	3	235 00	225 00	270 00	88 74	75 00	96 00	..	..	..
	Thorold, Town	..	1	..	..	..	..	5	6	5	1,100 00	1,130 00	1,136 00	571 83	565 00	582 54	350 00	350 00	350 00
	Welland	1	..	2	..	..	..	9	8	10	1,410 00	1,420 00	1,432 00	560 49	530 00	558 40	200 00	200 00	200 00
	Willoughby	..	..	..	..	..	..	3	3	3	225 00	225 00	225 00	83 18	75 00	80 00	..	..	..
	Bertie	1	..	3	..	..	..	9	8	10	977 50	937 50	907 75	534 25	487 50	486 39	262 50	262 50	236 25
	Niagara Falls, Village	1	1	..	..	..	..	5	5	..	512 00	510 00	..	150 85	135 00	..	..	..	..
	Bridgeburg, Village	..	..	..	..	..	..	4	4	4	410 00	420 00	420 00	127 55	105 00	112 60	..	..	..

SCHEDULE C.—Comparative statement by municipalities, showing the number of Provincial licenses, etc.—*Continued.*

License District.	Municipality.	Tavern.						Shop.			Wholesale.			Extended tavern.			Extended shop.			Six months.		
		Ordinary.			Beer and wine.																	
		1902-3.	1903-4.	1904-5.	1902-3.	1903-4.	1904-5.	1902-3.	1903-4.	1904-5.	1902-3.	1903-4.	1904-5.	1902-3.	1903-4.	1904-5.	1902-3.	1903-4	1904-5.	1902-3.	1903-4.	1904-5.
East Wellington ...	Mount Forest, Town	5	5	5	....	....	....	1	1	....	....	....	....	....	....	....	....	....	1	....	....	....
	Elora, Village	3	3	3	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Nichol	4	4	4	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Fergus, Village	4	4	4	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	*West Garafraxa	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Erin, Township	4	4	4	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Arthur, Township	1	1	1	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	West Luther	1	1	1	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Erin, Village	2	2	2	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
South Wellington ...	Pilkington	1	1	1	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Eramosa	3	3	3	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Guelph, Township	1	1	1	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Puslinch	5	3	3	....	....	....	....	....	....	....	....	....	....	1	....	....	....	....	....	1	....
	Guelph, City	15	15	15	....	....	....	2	2	2	....	....	....	....	....	....	....	....	....	....	....	....

SCHEDULE C.—*Continued.*

License District.	Municipality.	Licenses transferred and removed. Transfers. 1902-3.	1903-4.	1904-5.	Removals. 1902-3.	1903-4.	1904-5.	Totals. 1902-3.	1903-4.	1904-5.	Amounts received for provincial licenses, transfers, removals and fines in each municipality. 1902-3.	1903-4.	1904-5.	Proportion thereof paid to municipalities. 1902-3.	1903-4.	1904-5.	Amounts imposed by municipal by-laws in excess of statutory duties. 1902-3.	1903-4.	1904-5.
											$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.
East Wellington .	Mount Forest, Town	1	..	1	..	..	..	7	6	7	1,355 00	1,435 00	1,107 50	596 00	671 01	464 00	370 00	370 00	280 00
	Elora, Village	..	1	..	..	..	..	3	4	3	480 00	490 00	510 00	192 00	208 67	204 00	120 00	120 00	120 00
	Nichol	1	1	..	..	..	..	5	5	4	370 00	370 00	360 00	100 00	116 67	96 00	.....	.....	.....
	Fergus, Village	2	1	..	..	..	1	6	5	5	840 00	830 00	810 00	432 00	446 00	420 00	320 00	320 00	320 00
	*West Garafraxa	..	..	..	..	..	..	..	..	..	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Erin, Township	..	1	..	..	..	..	4	5	4	385 00	370 00	360 00	106 00	116 67	96 00	.....	.....	.....
	Arthur, Township	..	1	..	..	..	..	1	2	1	90 00	150 00	120 00	24 00	56 00	36 00	.....	.....	.....
	West Luther	..	1	..	..	..	..	1	2	1	90 00	100 00	90 00	24 00	32 67	24 00	.....	.....	.....
	Erin, Village	..	..	..	..	..	..	2	2	2	300 00	300 00	320 00	108 00	116 00	116 00	60 00	60 00	60 00
	Transferred from previous year	..	..	..	..	..	..	..	..	..	30 00	109 53	49 53	.....	.....	.....	.....	.....	.....
South Wellington .	Pilkington	..	..	..	..	..	..	1	1	1	90 00	170 00	90 00	28 00	65 34	24 00	.....	.....	.....
	Eramosa	..	..	..	..	..	..	3	3	3	380 00	330 00	375 00	167 33	144 00	150 00	60 00	60 00	60 00
	Guelph, Township	..	..	..	..	..	..	1	1	1	130 00	90 00	90 00	46 67	28 00	24 00	.....	.....	.....
	Puslinch	..	..	1	..	..	1	5	5	5	450 00	337 50	330 00	140 00	105 00	96 00	.....	.....	.....
	Guelph, City	2	4	5	..	..	..	19	21	22	5,412 00	5,375 00	5,665 00	2,200 93	2,183 66	2,177 00	1,325 00	1,325 00	1,325 00
	Transferred from previous year	..	..	..	..	..	..	..	..	..	3 22	78 07	.....	.....	.....	.....	.....	.....	.....

* Local Option.

SCHEDULE C.—Comparative statement by municipalities, showing the number of provincial licenses, etc.—*Continued.*

License District.	Municipality.	Tavern.						Shop.			Wholesale.			Extended tavern.			Extended shop.			Six months.		
		Ordinary.			Beer and wine.																	
		1902-3.	1903-4.	1904-5.	1902-3.	1903-4.	1904-5.	1902-3.	1903-4.	1904-5.	1902-3.	1903-4.	1904-5.	1902-3.	1903-4.	1904-5.	1902-3.	1903-4.	1904-5.	1902-3.	1903-4.	1904-5.
West Wellington	Clifford, Village	3	2	2	....	....	....	....	....	....	....	....	....	....	1	....	....	....	....	....	....	....
	Arthur, Village	4	4	4	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Harriston, Town	4	4	4	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Drayton, Village	3	3	3	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Palmerston, Town	4	4	4	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Maryborough	3	3	3	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Minto	1	1	1	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Peel	5	5	4	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	1
North Wentworth	Dundas	5	5	5	1	1	1	2	2	2	....	....	....	1	....	....	....	....	....	....	....	....
	Beverley	4	3	3	....	....	....	....	....	....	....	....	....	....	1	....	....	....	....	....	....	....
	West Flamborough	5	4	4	....	....	....	....	....	....	....	....	....	....	1	....	....	....	....	....	....	....
	East Flamborough	4	3	3	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Waterdown, Village	2	2	2	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....

SCHEDULE C.—*Continued.*

License District.	Municipality.	Licenses transferred and removed. Transfers. 1902-3.	1903-4.	1904-5.	Removals. 1902-3.	1903-4.	1904-5.	Totals. 1902-3.	1903-4.	1904-5.	Amounts received for provincial licenses transfers, removals, and fines in each municipality. 1902-3.	1903-4.	1904-5.	Proportion thereof paid to municipalities. 1902-3.	1903-4.	1904-5.	Amounts imposed by municipal by-laws in excess of statutory duties. 1902-3.	1903-4.	1904-5.
											$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.
West Wellington..	Clifford, Village	1	..	1	..	..	..	4	3	3	370 00	320 00	250 00	76 00	86 34	43 34	.....	.....	.....
	Arthur, Village	..	1	..	..	..	..	4	5	4	800 00	810 00	940 00	416 00	436 67	446 67	320 00	320 00	320 00
	Harriston, Town	1	1	..	..	..	..	5	5	4	1,140 00	1,140 00	1,100 00	632 00	657 36	593 34	480 00	480 00	480 00
	Drayton, Village	..	1	..	..	..	..	3	4	3	600 00	640 00	630 00	312 00	328 67	310 01	240 00	240 00	240 00
	Palmerston, Town	1	..	1	..	..	..	5	4	5	830 00	820 00	810 00	340 00	358 67	310 00	200 00	200 00	200 00
	Maryborough	1	..	..	..	..	..	4	3	3	280 00	270 00	270 00	76 00	84 00	60 00	.....	.....	.....
	Minto	..	1	1	..	..	..	2	2	2	90 00	100 00	100 00	24 00	32 67	23 34	.....	.....	.....
	Peel	2	4	..	..	..	..	7	9	5	590 00	590 00	495 00	236 00	258 67	180 00	100 00	100 00	90 00
	Transferred from previous year	..	..	..	..	..	..	..	..	..	83 94	109 98	.....	.....	.....	.....	.....	.....	.....
North Wentworth.	Dundas	1	1	4	..	..	..	10	9	12	1,502 50	1,455 00	1,540 00	582 00	523 34	541 64	330 00	320 00	319 98
	Beverley	1	..	1	..	..	..	4	5	4	370 00	292 50	387 00	100 00	65 00	169 00	.....	.....	105 00
	West Flamborough	2	..	1	..	..	..	7	5	5	520 00	520 00	486 00	178 00	159 17	148 67	50 00	42 50	40 00
	East Flamborough	..	..	..	..	..	..	4	3	3	540 00	475 00	425 00	276 00	218 34	201 67	180 00	135 00	135 00
	Waterdown, Village	..	..	..	..	..	..	2	2	2	320 00	320 00	320 00	128 00	120 00	120 00	80 00	80 00	80 00

SCHEDULE C.—Comparative statement by municipalities, showing the number of provincial licenses, etc.—*Continued.*

License District.	Municipality.	Tavern.						Shop.			Wholesale.			Extended tavern.			Extended shop.			Six months.		
		Ordinary.			Beer and wine.																	
		1902-3.	1903-4.	1904-5.	1902-3.	1903-4.	1904-5.	1902-3.	1903-4.	1904-5.	1902-3.	1903-4.	1904-5.	1902-3.	1903-4.	1904-5.	1902-3.	1903-4.	1904-5.	1902-3.	1903-4.	1904-5.
South Wentworth...	Binbrook																					
	Ancaster	3	3	3				1	1	1												
	Saltfleet	5	5	5																		
	Barton	6	6	6																		
	Glanford	2	2	2																		
Windsor	City of Windsor	23	23	23				3	3	3												
East York	Scarborough	5	5	5																		
	Markham, Township	5	5	5																		
	York, east of Yonge St	11	8	8																		
	Markham, Village	3	2	2																		
	Richmond Hill, Village	2	2	1																		1
	East Toronto, Town	2	5	5																		

SCHEDULE C.—*Continued.*

License District.	Municipality.	Licenses transferred and removed.		Totals.				Amounts received for provincial licenses, transfers, renovals and fines in each municipality.				Proportion thereof paid to municipalities.				Amounts imposed by municipal by-laws in excess of statutory duties.			
		Transfers.	Renovals.	1902-3.	1903-4.	1904-5.	1905-6.	1902-3.		1903-4.		1904-5.		1905-6.		1902-3.		1903-4.	1904-5.
		1902-3.						$	c.	$	c.	$	c.	$	c.	$	c.	$	c.
South Wentworth.	Binbrook			5	5	5		370 00		410 00		370 00							
	Ancaster	1	1	5	5	5		470 00		500 00		460 00				66 67		58 00	66 67
	Saltfleet	1	1	7	6	6		470 00		540 00		460 00				85 34		70 00	82 67
	Barton	2		8	6	6		660 00		540 00		560 00				128 00		72 00	101 34
	Glanford	1		3	2	2		190 00		180 00		180 00				34 67		24 00	32 00
Windsor	City of Windsor	4	3	30	29	27		7,975 00		8,026 00		8,170 00		3,233 34		1,829 00		1,829 00	1,829 00
	Transferred from previous year							70 21		193 00		275 42							
East York	Scarborough	3	1	8	5	6		800 00		790 00		800 00		416 67		300 00		300 00	300 00
	Markham, Township		1	5	5	6		570 00		550 00		560 00		203 33		100 00		100 00	100 00
	York, east of Yonge St.	2	1	13	9	9		1,310 00		930 00		890 00		323 33		220 00		160 00	160 00
	Markham, Village	2		5	4	2		480 00		300 00		280 00		140 01		80 00		40 00	40 00
	Richmond Hill, Village		2	2	4	3		420 00		440 00		325 00		220 00		180 00		180 00	135 00
	East Toronto, Town	1		3	6	5		310 00		760 00		770 00		168 34		60 00			
	Transferred from previous year									36 68		15 28		140 00					

SCHEDULE C.—Comparative statement by municipalities, showing the number of provincial licenses, etc.—*Continued*.

License District.	Municipality.	Tavern.						Shop.			Wholesale.			Extended tavern.			Extended shop.			Six months.		
		Ordinary.			Beer and wine.																	
		1902-3.	1903-4.	1904-5.	1902-3.	1903-4.	1904-5.	1902-3.	1903-4.	1904-5.	1902-3.	1903-4.	1904-5.	1902-3.	1903-4.	1904-5.	1902-3.	1903-4.	1904-5.	1902-3.	1903-4.	1904-5.
North York...	Aurora, Town	3	3	3																		
	Holland Landing, Village	1	1	1																		
	North Gwillimbury	2	*2	2	1	1	1															
	King	7	5	5																	1	
	East Gwillimbury	4	4	4											1							
	Whitchurch	1	*2	2																		
	Newmarket, Town	5	5	5				1	1	1												
	Georgina	2	2	2																		
	Stouffville, Village	2	2	2																		
	Sutton, Village	3	3	3																†1	†1	†1
West York ...	York, west of Yonge street	6	6	6											1							
	Vaughan	6	7	7																		
	Etobicoke	7	7	7																		
	Woodbridge, Village	2	2	2																		
	Weston, Village	3	3	3																		
	Toronto Junction	6	6					1	1		1	1										
	North Toronto, Town	3	3	3																		

* One ten months.

† Beer and wine.

SCHEDULE C.—*Continued.*

License District.	Municipality.	Licenses transferred and removed. Transfers. 1902-3.	1903-4.	1904-5.	Removals. 1902-3.	1903-4.	1904-5.	Totals. 1902-3.	1903-4.	1904-5.	Amounts received for provincial licenses, transfers, removals, and fines in each municipality. 1902-3.	1903-4.	1904-5.	Proportion thereof paid to municipalities. 1902-3.	1903-4.	1904-5.	Amounts imposed by municipal by-laws in excess of statutory duties. 1902-3.	1903-4.	1904-5.
											$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.
N'th York	Aurora, Town			1				3	3	4	525 00	525 00	555 00	181 67	181 67	195 00	75 00	75 00	75 00
	Holland Landing, Village							1	1	1	120 00	120 00	120 00	26 67	26 66	26 67			
	North Gwillimbury	1	1	1				4	4	4	235 00	220 00	235 00	71 11	66 67	71 12			
	King	1	1	1				8	8	6	920 00	746 66	670 00	471 11	382 21	342 23	280 00	226 66	200 00
	East Gwillimbury	2	2	1				6	6	5	380 00	430 00	405 00	115 55	137 77	126 67			
	Whitchurch			1				1	2	3	90 00	205 00	190 00	26 67	66 68	57 78			
	Newmarket, Town	1		1				6	7	7	1,070 00	1,080 04	1,210 00	369 46	373 94	431 68	145 00	145 04	145 00
	Georgina		1					2	3	2	180 00	190 00	180 00	53 34	57 78	53 34			
	Stouffville, Village							2	2	2	300 00	300 00	360 00	113 34	113 34	140 00	60 00	60 00	60 00
	Sutton, Village		3	1				4	7	5	380 00	420 00	410 00	84 45	100 01	95 55			
	Transferred from previous year										369 00								
West York	York, west of Yonge street		2	1				6	9	7	660 00	707 50	690 00	252 00	309 34	250 00	120 00	125 00	120 00
	Vaughan	2		2				8	7	9	680 00	770 00	790 00	258 67	336 00	286 67	120 00	140 00	140 00
	Etobicoke	1	2	2				8	9	9	710 00	980 00	960 00	180 87	471 34	370 00		210 00	210 00
	Woodbridge, Village		1	3				2	3	5	320 00	330 00	350 00	124 00	140 67	130 00	80 00	80 00	80 00
	Weston, Village							3	3	3	540 00	560 00	560 00	246 00	273 33	246 67	180 00	180 00	180 00
	*Toronto Junction	1	3					9	11		2,170 00	2,190 00		1,113 90	1,194 67		810 00	840 00	
	North Toronto, Town	1	3					4	6	3	490 00	510 00	480 00	121 34	156 01	110 00	30 00	30 00	30 00
	Transferred from previous year											102 56							
	Totals										644,095 94	649,412 90	637,762 58	250,229 76	257,866 64	248,492 60	147,935 47	148,902 70	116,018 26

* Local option.

SCHEDULE D.

COMPARATIVE STATEMENT of the amount of Fines collected, chargeable to, and the amount paid in respect of Expenses of Commissioners and Salaries of Inspectors in each License District, for the years 1902-3, 1903-4 and 1904-5 respectively.

License District.	Fines collected.			Paid in respect of expenses of Commissioners and salaries of Inspectors.		
	1902-3.	1903-4.	1904-5.	1902-3.	1903-4.	1904-5.
	$ c	$ c.	$ c.	$ c.	$ c.	$ c.
Addington	35 00	100 00	70 00	586 15	584 00	539 50
Algoma	1,901 00	60 00	374 73	993 16	560 32	712 81
Brant, North			70 00	569 72	557 50	568 00
Brant, South			50 00	360 08	370 00	397 00
Brantford				552 00	536 00	922 00
Brockville and Leeds	25 00	246 00	170 00	683 60	707 70	690 63
Bruce, Centre	120 00	20 00	80 00	630 70	660 20	604 80
Bruce, North	80 00	100 00	50 00	706 85	675 40	650 40
Bruce, South	110 00	240 00	165 00	621 25	656 40	676 47
Cardwell	70 00	245 00	195 00	506 00	612 00	513 75
Carleton	100 00	101 00	40 00	539 00	547 25	508 00
Cornwall and Stormont*	40 00	150 00	190 00	476 50	455 00	726 69
Dufferin	40 00	120 00	5 00	624 00	658 30	640 60
Dundas	130 00	80 00	120 00	550 60	615 40	719 60
Durham, East	257 00	451 00	100 00	510 55	524 10	552 50
Durham, West	20 00	105 00	30 00	580 00	586 00	553 58
Elgin, East	156 00	60 00	150 00	562 70	540 00	568 00
Elgin, West	85 00	20 00	205 00	713 00	811 83	843 26
Essex, North	350 00	840 00	771 00	677 35	683 92	646 02
Essex, South	237 00	120 00	460 00	638 65	628 30	666 90
Frontenac	60 00	130 00	50 00	558 00	585 00	563 00
Glengarry	320 00	260 00	340 00	624 40	656 60	654 40
Grenville	130 00	120 00	160 00	634 76	574 00	603 16
Grey, Centre	80 00	60 00	135 00	533 00	563 75	567 70
Grey, North	150 00	50 00	92 00	585 00	605 00	559 17
Grey, South	128 00	164 00	220 00	655 00	600 00	686 01
Haldimand	60 00	190 00	120 00	620 00	636 00	665 55
Haliburton	10 00	50 00	70 00	261 00	274 00	261 40
Halton	2 00	161 00	22 00	624 50	628 50	617 05
Hamilton	180 00	242 00	350 00	2,000 00	099 94	2,129 13
Hastings, East	130 00	135 00	110 00	850 00	650 00	742 00
Hastings, North	350 00	350 00	240 00	751 30	765 80	804 65
Hastings, West	220 00	880 00	485 00	837 00	941 00	1,008 11
Huron, East	60 00	2 00	24 00	610 00	611 00	585 98
Huron, South	140 00	227 00	274 00	626 00	598 00	622 00
Huron, West	270 00	610 00	310 00	622 50	642 00	667 00
Kent, East	160 00	370 00	400 00	665 60	702 35	676 60
Kent, West	210 00	330 00	412 00	576 40	533 00	562 29
Kingston	385 00	380 00	105 00	800 00	801 50	800 00
Lambton, East	110 00	40 00	275 00	532 10	573 80	534 00
Lambton, West	285 00	285 00	293 00	615 00	625 00	653 00

*Cornwall and Stormont were amalgamated in 1904-5.

SCHEDULE D.—*Continued.*

COMPARATIVE STATEMENT of the amount of Fines collected, chargeable to, and the amount paid in respect of Expenses of Commissioners and Salaries of Inspectors in each License District for the years 1902-3, 1903-4 and 1904-5, respectively.

License District.	Fines collected.			Paid in respect of expenses of Commissioners and salaries of Inspectors.		
	1902-3.	1903-4.	1904-5.	1902-3.	1903-4.	1904-5.
	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.
Lanark, North	464 00	311 00	440 00	450 00	474 00	485 50
Lanark, South	305 00	525 00	295 00	484 00	454 40	479 55
Lennox	175 00	185 00	235 00	486 00	510 50	462 00
Lincoln	20 00	160 00	140 00	520 90	530 44	592 77
London	216 00	370 00	334 00	1,000 00	1,000 00	1,097 18
Manitoulin	.....	230 00	160 00	690 00	582 50	610 00
Middlesex, East	250 00	120 00	60 00	696 09	696 00	672 00
Middlesex, North	130 00	.....	98 00	732 50	744 75	563 33
Middlesex, West	.....	60 00	10 00	672 00	708 00	696 00
Monck	40 00	50 00	119 85	548 00	496 00	485 50
Muskoka	155 00	210 00	230 00	520 25	524 75	519 10
Nipissing, East	.....	20 00	256 25	.....	516 70	601 37
Nipissing, West	490 00	55 00	580 00	786 77	627 10	499 46
Norfolk, North	.....	30 00	.....	492 50	484 60	498 25
Norfolk, South	65 00	10 00	110 00	615 00	615 00	500 00
Northumberland, East	130 00	255 00	330 00	596 00	604 00	582 64
Northumberland, West	110 00	60 00	130 00	490 50	515 00	465 00
Ontario, North	139 00	145 00	107 00	651 30	677 80	711 95
Ontario, South	30 00	50 00	50 00	686 25	701 16	643 32
Ottawa	435 00	600 00	760 00	2,000 00	2,000 00	2,000 00
Oxford, North	60 00	120 00	116 00	670 50	635 75	634 00
Oxford, South	151 00	420 00	217 00	605 62	700 87	753 22
Parry Sound, East	70 00	31 00	90 00	519 15	551 40	635 85
Parry Sound, West	220 00	140 00	160 00	363 10	356 00	369 67
Peel	120 00	60 00	97 00	632 50	618 45	527 93
Perth, North	380 00	345 00	100 00	760 50	839 99	835 00
Perth, South	267 00	159 00	66 00	608 50	695 50	624 90
Peterborough, East	110 00	220 00	20 00	544 75	638 50	512 00
Peterborough, West	.....	22 00	60 00	573 50	580 00	675 50
Port Arthur and Ft. William	385 00	560 00	650 00	654 00	643 00	648 00
Prescott	240 00	222 00	220 00	709 00	702 00	691 00
Prince Edward	40 00	200 00	190 00	539 50	530 00	533 50
Rainy River, East	60 00	130 00	40 00	399 93	361 60	271 35
Rainy River, South	140 00	200 00	.....	568 29	561 45	601 80
Rainy River, West	25 00	.....	30 00	411 60	450 73	471 58
Renfrew, North	210 00	150 00	190 00	544 00	557 00	548 42
Renfrew, South	250 00	550 00	890 00	786 90	788 50	759 05
Russell	220 00	260 00	180 00	743 15	814 02	763 79
Sault Ste. Marie	.....	570 00	125 00	.....	1,049 94	725 81
St. Catharines	100 00	120 00	40 00	625 34	627 66	686 42
Simcoe, Centre	125 00	290 00	50 00	598 50	699 50	596 91
Simcoe, East	40 00	248 00	25 00	638 75	801 64	695 95
Simcoe, West	98 00	100 00	80 00	571 53	562 85	667 39
Stormont	20 00	50 00	.....	544 90	527 30	.....

SCHEDULE D.—*Concluded.*

COMPARATIVE STATEMENT of the amount of Fines collected, chargeable to, and the amount paid in respect of Expenses of Commissioners and Salaries of Inspectors in each License District, for the years 1902-3, 1903-4 and 1904-5 respectively.

License District.	Fines Collected.			Paid in respect of expenses of Commissioners and salaries of Inspectors.		
	1902-3.	1903-4.	1904-5.	1902-3.	1903-4.	1904-5.
	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.
Toronto	1,508 00	1,569 00	2,310 00	4,733 16	4,800 00	4,695 27
Victoria, East	10 00	35 00	40 00	386 00	386 00	439 76
Victoria, West	90 00	200 00	90 00	568 00	563 50	698 81
Waterloo, North	230 00	308 00	483 00	617 00	642 40	613 80
Waterloo, South	170 00	200 00	124 50	633 00	568 00	601 80
Welland	142 00	220 00	513 00	1,065 60	1,206 25	1,049 00
Wellington, East	120 00	235 00	110 00	613 40	589 55	588 80
Wellington, South	217 00	120 00	390 00	621 00	682 44	801 00
Wellington, West	96 00	120 00	190 00	720 50	740 00	687 50
Wentworth, North	.....	165 00	95 00	580 35	621 50	603 00
Wentworth, South	100 00	80 00	20 00	749 00	596 25	596 35
Windsor	.....	151 00	345 00	676 88	648 87	743 28
York, East	160 00	80 00	60 00	739 35	642 25	726 00
York, North	25 00	115 00	290 00	544 30	540 50	541 50
York, West	90 00	160 00	80 00	849 00	793 00	832 43
Totals	16,559 00	20,465 00	21,004 33	67,539 47	69,412 72	69,374 87

SCHEDULE E.

STATEMENT showing Miscellaneous Expenditure incurred in each License District, including office rent, postage and stationery, printing, advertising, magistrates, constables, witness, counsel and detective fees, for the License years, 1902-3, 1903-4 and 1904-5 respectively.

License District.	Sundries 1902-3.	Sundries 1903-4.	Sundries 1094-5.
	$ c.	$ c.	$ c.
Addington	140 84	80 00	78 19
Algoma	888 07	140 68	154 90
Brant, North	56 40	113 20	83 00
Brant, South		18 97	30 84
Brantford, City	125 30	183 27	178 70
Brockville and Leeds	43 13	145 12	178 95
Bruce, Centre	10 70	48 98	98 45
Bruce, North	57 33	92 14	67 49
Bruce, South	148 37	73 89	62 29
Cardwell	87 36	96 81	46 33
Carleton	56 75	50 28	29 76
Cornwall and Stormont	23 75	42 00	61 47
Dufferin	61 30	37 00	32 68
Dundas	64 35	51 12	94 67
Durham, East	199 48	142 65	112 75
Durham, West	99 46	229 91	91 82
Elgin, East	35 73	40 24	13 30
Elgin, West	168 89	126 27	173 44
Essex, North	248 57	401 88	532 11
Essex, South	139 63	315 72	185 45
Frontenac	52 95	42 95	67 66
Glengarry	60 30	50 34	121 88
Grenville	53 67	70 05	38 12
Grey, Centre	20 94	44 45	52 80
Grey, North	100 93	76 85	70 03
Grey, South	56 75	63 14	79 55
Haldimand	88 57	117 42	132 17
Haliburton	116 78	49 96	10 73
Halton	65 42	67 83	51 69
Hamilton	472 11	475 72	657 67
Hastings, East	97 36	175 63	143 75
Hastings, North	174 00	88 07	411 29
Hastings, West	352 95	686 48	586 10
Huron, East	43 34	40 61	40 61
Huron, South	80 68	60 51	42 50
Huron, West	105 35	225 51	117 62
Kent, East	70 44	149 24	282 07
Kent, West	96 26	106 16	186 90
Kingston, City	196 52	161 16	87 43

*Cornwall and Stormont were amalgamated in 1904-5.

SCHEDULE E.—*Continued.*

STATEMENT showing Miscellaneous Expenditure incurred in each License District, including office rent, postage and stationery, printing, advertising, magistrates, constables, witness, counsel and detective fees, for the License years 1902-3, 1903-4, and 1904-5, respectively.

License District.	Sundries 1902-3.	Sundries 1903-4.	Sundries 1904-5.
	$ c.	$ c.	$ c.
Lambton, East	31 05	47 66	48 37
Lambton, West	106 65	130 08	129 46
Lanark, North	143 18	75 13	157 40
Lanark, South	172 65	241 84	216 83
Lennox	127 75	156 94	115 38
Lincoln	15 00	60 00	126 86
London	470 45	333 58	358 03
Manitoulin	24 84	172 50	61 65
Middlesex, East	103 77	165 15	79 85
Middlesex, North	146 41	61 56	100 33
Middlesex, West	57 64	65 62	50 21
Monck	74 65	186 77	171 84
Muskoka	154 21	98 67	103 11
Nipissing, East		68 86	127 46
Nipissing, West	184 84	111 31	228 41
Norfolk, North	26 06	31 50	40 55
Norfolk, South	44 80	52 10	155 77
Northumberland, East	154 95	201 22	173 03
Northumberland, West	117 33	109 13	87 29
Ontario, North	113 79	245 64	280 90
Ontario, South	22 50	38 25	42 70
Ottawa	462 22	425 85	642 73
Oxford, North	96 01	71 29	66 37
Oxford, South	238 28	151 22	72 88
Parry Sound, East	49 99	40 05	131 24
Parry Sound, West	108 19	76 40	151 18
Peel	136 25	114 86	100 82
Perth, North	111 67	82 56	185 86
Perth, South	43 60	37 64	23 25
Peterborough, East	212 27	360 47	243 51
Peterborough, West	145 87	117 42	62 80
Port Arthur and Fort William	119 63	154 29	266 20
Prescott	69 06	71 94	47 95
Prince Edward	54 00	90 25	25 20
Rainy River, East	23 01	88 69	55 69
Rainy River, South	57 50	47 78	24 48
Rainy River, West	65 41	84 52	220 76
Renfrew, North	101 59	63 95	45 73
Renfrew, South	290 98	354 38	429 56
Russell	139 19	268 72	256 21
Sault Ste. Marie		237 92	314 89
St. Catharines, City	136 09	69 23	37 40
Simcoe, Centre	121 28	203 11	228 64
Simcoe, East	150 02	152 26	315 08
Simcoe, West	178 12	89 93	81 72
Stormont	81 46	87 59	

SCHEDULE E.—*Concluded.*

STATEMENT showing Miscellaneous expenditure incurred in each License District, including office rent, postage and stationery, printing, advertising, magistrates, constables, witness, counsel and detective fees, for the License years 1902-3, 1903-4, and 1904-5, respectively.

License District.	Sundries 1902-3.	Sundries 1903-4.	Sundries 1904-5.
	$ c.	$ c.	$ c.
Toronto	538 41	1,560 47	1,015 89
Victoria, East	48 35	60 17	112 24
Victoria, West	271 10	236 73	101 99
Waterloo, North	95 28	115 30	115 26
Waterloo, South	55 07	80 76	120 59
Welland	117 70	203 63	240 67
Wellington, East	19 08	44 95	43 60
Wellington, South	74 25	180 53	340 00
Wellington, West	25 50	64 03	208 87
Wentworth, North	106 34	171 30	166 31
Wentworth, South	129 48	216 98	77 73
Windsor	125 33	68 75	219 95
York, East	183 97	123 15	23 59
York, North	190 22	282 90	381 26
York, West	143 61	167 20	237 12
Totals	12,568 63	14,959 89	15,777 81

RECAPITULATION

OF

Receipts and Expenditures.

1902-3.

Total Receipts, Schedule "C"		$644,095 94
Paid to Municipalities, Schedule "C"	$250,229 76	
" to Province, Schedule "A"	304,789 59	
" for Inspectors' salaries and Commissioners' expenses, Schedule "D"	67,549 47	
" for sundries, Schedule "E"	12,568 63	
Unexpended balances transferred to 1903-4	8,968 49	
		644,095 94

1903-4.

Total Receipts, Schedule "C"		$649,412 90
Paid to Municipalities, Schedule "C"	$257,866 64	
" to Province, Schedule "A"	304,677 70	
" for Inspectors' salaries and Commissioners' expenses, Schedule "D"	69,412 72	
" for sundries, Schedule "E"	14,959 89	
Unexpended balances transferred to 1904-5	2,495 95	
		649,412 90

1904-5.

Total Receipts, Schedule "C"		$637,762 58
Paid to Municipalities, Schedule "C"	$248,492 60	
" to Province, Schedule "A"	297,825 44	
" for Inspectors' salaries and Commissioners' expenses, Schedule "D"	69,374 87	
" for sundries, Schedule "E"	15,777 81	
Unexpended balances transferred to 1905-6	6,291 86	
		$637,762 58

SCHEDULE F.

Comparative statement, shewing the number of prisoners committed to the county gaols for drunkenness, during the years 1876, 1877, 1878, 1879, 1880, 1881, 1882, 1883, 1884, 1885, 1886, 1887, 1888, 1889, 1890, 1891, 1892, 1893, 1894, 1895, 1896, 1897, 1898, 1899, 1900, 1901, 1902, 1903, 1904 and 1905.

County or Districts.	1876.	1877.	1878.	1879.	1880.	1881.	1882.	1883.	1884.	1885.	1886.	1887.	1888.	1889.	1890.	1891.	1892.	1893.	1894.	1895.	1896.	1897.	1898.	1899.	1900.	1901.	1902.	1903.	1904.	1905.
Algoma	8	4	4	24	19	17	24	21	15	12	1	85	128	64	69	77	55	34	24	28	30	25	29	20	46	93	78	154	146	161
Brant	97	84	75	63	81	64	80	75	58	28	91	112	147	218	182	122	89	120	125	124	106	115	85	64	88	74	82	136	162	143
Bruce	1	2	17	8	2	14	4	10	3	.....	2	6	22	8	6	7	3	13	8	21	5	3	1	4	4	.....	1	1	1	.....
Carleton	387	319	283	272	222	269	265	261	314	205	230	286	297	296	336	204	182	105	111	157	152	164	137	135	224	293	227	267	247	338
Dufferin	.....	.....	.....	.....	.....	1	.....	.....	1	1	3	3	1	4	2	1	2	.....	.....	.....	.....	.....	1	.....	3	.....	.....	.....	.....	.....
Elgin	31	41	47	54	58	45	61	92	82	57	30	25	29	23	20	32	12	15	19	22	13	12	9	17	23	9	6	5	8	2
Essex	87	55	60	59	71	51	91	121	103	47	31	45	46	47	35	57	38	21	29	39	16	23	20	16	27	18	31	42	29	19
Frontenac	143	137	139	126	102	53	25	46	75	74	58	108	107	139	129	125	87	102	72	89	49	51	50	48	31	17	40	58	62	59
Grey	15	13	14	35	40	23	23	19	28	36	20	21	29	27	17	13	14	11	6	3	8	6	11	7	8	12	16	13	10	5
Haldimand	7	2	6	10	15	6	4	7	7	18	15	17	24	25	15	22	7	.....	5	6	6	9	10	13	10	19	12	5	11	10
Halton	21	15	6	1	66	5	4	7	6	9	13	5	19	13	9	9	6	4	8	3	8	3	4	2	4	4	4	8	12	7
Hastings	20	13	43	34	16	35	67	57	50	45	34	51	67	39	49	32	18	24	25	19	16	12	13	16	12	11	20	6	12	6
Huron	24	29	22	15	2	18	8	5	4	3	4	.....	4	2	5	5	2	3	3	.....	.....	2	1	2	5	5	1	2	3	14
Kent	24	20	20	33	24	13	28	23	26	18	14	7	9	61	71	47	26	28	22	17	9	13	13	15	18	18	11	9	8	16
Lambton	123	81	142	116	120	77	77	75	105	130	72	38	64	99	108	95	27	36	69	116	57	62	49	61	18	45	70	57	69	67
Lanark	7	6	10	8	7	10	4	9	7	6	4	9	4	2	5	5	3	2	3	6	3	3	7	9	7	12	17	24	20	2
Leeds and Grenville	84	69	84	71	72	56	67	19	135	80	36	24	31	52	58	44	44	77	86	70	43	48	49	45	41	58	66	55	50	50
Lennox and Addington	6	4	5	9	11	14	11	18	20	6	3	8	7	4	22	23	12	9	20	8	6	5	13	4	7	4	7	3	5	8
Lincoln	56	98	68	51	44	55	41	65	39	29	21	21	28	33	24	12	9	21	17	26	23	5	17	10	15	33	21	28	20	33
Middlesex	155	105	211	193	235	210	242	269	445	277	338	404	408	540	332	213	150	218	219	187	177	139	163	172	137	137	250	157	262	249
Muskoka and Parry Sound	2	9	8	6	8	3	13	8	16	84	39	8	6	45	28	19	9	14	10	17	11	12	9	12	18	24	17	35	32	70
Nipissing	.....	.....	.....	1	1	.....	2	10	17	7	.....	13	32	81	97	96	28	156	85	84	30	44	38	55	212	236	188	130	279	327
Norfolk	11	35	21	15	26	14	18	18	17	4	6	5	3	17	3	10	5	3	11	17	6	6	16	10	11	6	12	11	15	12
Northumberland & Durham	56	67	38	24	25	20	10	21	26	26	15	6	12	28	38	22	25	11	19	18	16	12	15	20	10	16	14	12	12	7
Ontario	10	10	12	11	6	2	5	10	1	4	.....	.....	.....	5	2	.....	1	2	1	2	.....	1	4	5	2	3	5	2	11	10
Oxford	57	30	46	55	54	47	32	28	51	21	28	50	61	55	51	34	24	38	21	29	37	35	32	31	21	39	36	41	31	22
Peel	32	45	22	27	14	9	14	4	10	24	10	8	24	28	30	17	10	9	9	11	6	2	3	1	4	4	5	3	4	8
Perth	54	75	56	35	39	26	20	37	14	17	15	12	9	16	14	4	7	9	15	7	10	15	5	1	9	12	8	15	19	46
Peterborough	5	11	5	5	27	27	38	71	30	27	13	11	26	20	15	24	22	16	15	13	10	11	11	10	6	13	9	14	23	13

SCHEDULE F.—*Concluded.*

County or Districts.	1876.	1877.	1878.	1879.	1880.	1881.	1882.	1883.	1884.	1885.	1886.	1887.	1888.	1889.	1890.	1891.	1892.	1893.	1894.	1895.	1896.	1897.	1898.	1899.	1900.	1901.	1902.	1903.	1904.	1905.
Prescott and Russell	2	6	.....	.....	1	1	2	2	.....	3	1	.....	.....	2	.....	5	1	2	1	3	2	2	.....	2	2	.....	3	1	3	4
Prince Edward	31	29	22	46	75	60	76	70	46	41	54	20	45	38	33	19	11	11	24	11	22	31	23	30	35	19	21	18	18	28
Renfrew	2	3	2	5	10	10	24	17	27	11	2	2	....	4	1	.....	5	7	4	7	3	5	5	.....	1	4	1	7	1	6
Simcoe	66	91	133	82	107	62	56	87	99	31	35	6	28	46	34	34	19	10	21	9	24	21	11	10	16	12	21	14	16	27
Stormont, Dundas & Gleng'ry	7	33	18	17	3	4	7	8	9	3	1	4	7	29	25	14	22	27	10	24	9	11	28	21	19	12	15	18	17	14
Thunder Bay	78	105	95	81	83	126	88	296	705	153	119	148	148	135	125	120	135	109	96	44	105	138	135	123	81	57	101	111	54	183
Victoria and Haliburton	22	32	15	10	7	8	14	7	20	13	1	2	4	4	7	1	9	3	9	3	5	8	5	7	8	11	13	8	11	11
Waterloo	13	10	4	28	11	11	10	14	11	7	4	8	12	20	17	13	4	6	6	7	10	12	10	7	4	4	11	15	10	17
Welland	69	101	321	188	186	145	50	34	23	33	40	32	12	21	16	7	13	12	11	19	17	16	14	19	20	24	23	24	87	32
Wellington	41	36	26	23	40	36	51	93	49	32	12	22	21	10	10	4	14	9	23	17	7	9	9	3	13	4	13	4	6	12
Wentworth	259	396	382	382	447	389	396	376	295	368	385	373	429	401	418	251	142	148	55	36	60	56	60	66	96	108	97	189	229	287
York	1,755	1,807	1,293	1,359	1,463	1,342	1,445	1,485	1,661	1,707	1,705	2,166	2,098	2,096	2,085	1,783	1,444	1,207	960	918	790	569	592	796	1,031	1,022	1,107	1,286	1,575	1,832
Total	3,868	4,032	3,785	3,581	3,795	3,328	3,497	4,897	4,650	3,696	3,555	1,180	4,451	4,797	4,573	3,614	2,736	2,652	2,274	2,237	1,907	1,716	1,707	1,892	2,377	2,522	2,674	2,987	3,590	4,157

SCHEDULE G.—Showing Statutory Duties Payable for tavern, shop and wholesale licenses in the Province of Ontario.

WHOLESALE LICENSES.

For each wholesale license—	
Elsewhere than in cities	$250 00
In cities having a population of 150,000 and upwards	450 00
In cities having a population of 40,000 and less than 150,000	400 00
In cities having a population of less than 40,000	350 00

TAVERN AND SHOP LICENSES.

For each tavern or shop license—	
In cities having a population of 150,000 and upwards	350 00
In cities having a population of 40,000 and less than 150,000	325 00
In cities having a population of over 20,000 and less than 40,000	280 00
In cities having a population of 20,000 and less	230 00
In towns	150 00
Incorporated villages	120 00
Townships	90 00

SALOON LICENSES.

For each tavern license in cities granted to premises exempted from the necessity of having all the tavern accommodation provided by law	450 00
For each tavern license in towns granted to premises exempted from the necessity of having all the tavern accommodation provided by law	270 00

BEER AND WINE LICENSES.

For each beer and wine license a fee of one-half that imposed for an ordinary tavern license.

In cities where an increase is by this Act made in the fee or duty payable for tavern and shop licenses no further increase in such fees or duties shall be made under section 42 or subsection 3 of section 44 of *The Liquor License Act* by the Council of any such city.

NOTE.—In addition to the above amounts the municipal councils (except in cities) are empowered to impose additional duties as provided by section 42 of the Liquor License Act.

SCHEDULE H.

Showing municipalities in which prohibition is in force in license years 1905-6.

License District.	Municipality.	Status.	Dunkin Act or Local Option.	Year of passing.	The vote on same.				No. of licenses cut off.	Remarks.
					No. of voters on list.	Vote for.	Vote against.	Majority for.		
Algoma	Johnston, Tarbutt and Tarbutt additional	Tps.	L. O.	1905	296	109	61	48	..	
Brockville and Leeds	McDonald, Meredith and Aberdeen	"	"	1905	249	101	33	68	..	
	Front of Leeds and Lansdowne	"	"	1900	1,203	411	338	73	1	
Dufferin	Amaranth	Tp.	"	1894	878	215	80	135	1	
	East Garafraxa	"	"	1895	618	201	157	44	1	
	East Luther	"	"	1893	639	311	186	125	2	
	Melancthon	"	"	1898	1,145	413	234	179	2	
Durham East	Cavan	"	"	1905	1,015	256	71	185	2	
Durham West	Clarke	"	"	1905	1,368	641	189	452	2	
	Cartwright	"	"	1904	559	284	111	173	1	
	Darlington	"	"	1900	1,295	438	73	365	1	
Elgin East	Yarmouth	"	"	1905	1,770	663	508	155	4	
Essex South	North Colchester	"	D.A.						..	
Frontenac	Storrington	"	L. O.	1892	614	233	495	38	3	
Grenville	Cardinal	Village.	"	1905	314	124	117	7	2	
Grey Centre	Euphrasia	Tp.	"	1905	1,218	332	276	56	1	
Grey North	Sarawak	"	D.A.						..	
Hastings North	Madoc	"	L. O.	1902	.....	432	195	237	2	
	Rawdon	"	"	1902	.....	272	169	103	3	
Huron West	Hullett	"	"	1905	894	357	349	8	2	
Kent East	Camden	"	"	1905	886	295	252	43	1	
	Thamesville	Village.	"	1905	278	105	100	5	3	
Kent West	Rawleigh	Tp.	"	1904	1,645	522	463	59	2	
	Tilbury East	"	"	1891	889	323	152	171	4	
Lambton West	Dawn	"	"	1905	.....	371	300	71	1	
Lanark North	Lanark	"	"	1890	449	149	42	107	2	
Lincoln	Niagara	"	"	1904	734	224	208	16	3	
Manitoulin	Tehkummah	"	"	1900	103	54	22	32	..	
Middlesex North	East Williams	"	"	1905	619	193	168	25	2	
Monck	Gainsborough	"	"	1893	893	385	202	183	2	
	Pelham	"	D.A.						..	
Muskoka	McLean and Ridout	"	L. O.	1904	229	74	59	15	2	
Norfolk North	Windham	"	"	1905	1,221	402	420	182	3	
Ontario South	Reach	"	"	1899	1,223	272	174	98	3	
Oxford South	East Oxford	"	"	1905	693	243	194	49	1	
Parry Sound W.	McDougall	"	"	1891	130	30	9	21	..	
Peterborough W.	Smith	"	"	1905	900	429	271	158	4	
Port Arthur and Fort William	Oliver	"	"	1892	....	51	11	40	..	
Prescott	West Hawkesbury	"	"	1898	350	98	64	34	5	
Prince Edward	Hallowell	"	D.A.	1866	....	.....	.....	.....	..	
	South Marysburgh	"	L. O.	1897	531	211	77	134	2	

SCHEDULE H.—*Concluded.*

Showing Municipalities in which prohibition is in force in license year 1905-6.

License District.	Municipality.	Status.	Dunkin Act or Local Option.	Year of passing.	The vote on same.					Remarks.
					No. of voters on list.	Votes for.	Votes against.	Majority for.	No. of Licenses cut off.	
Sault Ste. Marie.	Sault Ste. Marie,	City....	L. O..	1891	500	67	52	15	3	Applies to shops only.
	Steelton and	"	"	1905	400	300	200	100	0	
	Korah..	Tp.	"	1905	350					
Victoria East....	Fenelon	"	"	1904	.....	231	97	134	2	
Victoria West...	Mariposa	"	"	1898	1,446	534	273	271	4	
Wellington East.	West Garafraxa.....	"	"	1905	850	302	235	67	2	Carried in 1893, 1898 and 1905.
Wellington West	Maryborough.....	"	"	1905	848	453	255	198	3	
Wentworth S...	Binbrook	"	"	1899	408	185	87	98	1	
York North.....	Whitchurch.....	"	"	1905	1,225	366	191	175	1	
York West.....	Toronto Junct'n.....	Town.	"	1904	2,600	869	679	190	7	

SCHEDULE I.

STATEMENT showing number of cases prosecuted, with convictions and dismissals, for infraction of the Liquor License Act, the Dunkin Act and Local Option By-laws respectively, against licensees and others, during the license year 1904–5.

(NOTE.—Where a license district, or a municipality in which prohibition is in force, is omitted, it is to be understood that no prosecutions have taken place therein.)

License District.	Against Licensees.			Against Non-licensees.			Remarks.
	No. of Informations.	No. of Convictions.	No. of Dismissals.	No. of Informations.	No. of Convictions.	No. of Dismissals.	
Addington	3	2	1	.....	.....	.....	
Algoma	3	3	.....	10	8	2	
Brant North	4	4	.....	.....	.....	.....	2 convictions bad and abandoned under threat of appeal.
Brant South	.....	.....	.....	1	1	.....	
Brantford	3	3	.....	1	1	.....	
Brockville and Leeds	2	2	.....	5	4	1	
Bruce Centre	5	5	.....	.....	.....	.....	
Bruce North	6	5	1	4	3	1	
Bruce South	8	6	2	.....	.....	.....	
Cardwell	4	3	1	2	1	1	
Carleton	1	1	.....	.....	.....	.....	
Cornwall and Stormont	4	4	.....	2	.....	2	
Dufferin	1	1	.....	.....	.....	.....	
Dundas	4	4	.....	2	1	1	
Durham East	.....	.....	.....	2	2	.....	
Durham West	2	2	.....	1	1	.....	
Elgin East	8	8	.....	.....	.....	.....	
Elgin West	14	12	2	2	2	.....	
Essex North	44	34	10	11	8	3	
Essex South	17	16	1	3	3	.....	
Frontenac	5	2	3	.....	.....	.....	
Glengarry	.....	6	4	13	13	.....	
Grenville	5	5	.....	.....	.....	.....	
Grey Centre	5	5	.....	3	3	.....	
Grey North	11	6	5	.....	.....	.....	
Grey South	13	9	4	11	7	4	
Haldimand	7	6	1	.....	.....	.....	
Haliburton	2	1	1	1	1	.....	
Halton	1	.....	1	.....	.....	.....	
Hamilton	10	10	.....	.....	.....	.....	
Hastings East	8	6	2	1	.....	1	
Hastings North	5	3	2	9	2	7	
Hastings West	22	12	10	4	4	.....	
Huron East	.....	1	.....	6	2	4	
Huron South	8	7	1	.....	.....	.....	
Huron West	7	6	1	.....	.....	.....	
Kent East	18	10	8	5	2	3	
Kent West	12	9	3	6	5	1	
Kingston	8	6	2	1	1	....	
Lambton East	11	9	2	1	1	.....	
Lambton West	14	11	3	2	.....	2	
Lanark North	16	16	.....	21	19	2	
Lanark South	17	14	3	.....	.....	.....	
Lennox	6	5	1	4	4	.....	
Lincoln	4	3	1	2	2	.....	
London	9	5	4	2	1	1	

SCHEDULE I.—*Continued.*

Statement showing number of cases prosecuted, etc.

License District.	Against Licensees.			Against Non-licensees.			Remarks.
	No. of Informations.	No. of Convictions.	No. of Dismissals.	No. of Informations.	No. of Convictions.	No. of Dismissals.	
Manitoulin	2	2	.....	4	4	.....	
Middlesex East	5	4	1	.....	.....	.....	
Middlesex North	4	2	2	5	5	.....	
Monck	.....	.....	.....	1	1	.....	
Muskoka	12	8	4	4	3	1	
Nipissing East	9	7	2	5	4	1	
Nipissing West	.....	.....	.....	6	6	.....	
Norfolk North	.....	.....	.....	2	.....	2	
Norfolk South	4	4	.....	1	1	.....	
Northumberland East	12	9	3	1	.....	1	
Northumberland West	7	7	.....	1	1	.....	
Ontario North	10	8	2	4	4	.....	
Ontario South	1	1	.....	2	2	.....	
Ottawa	16	15	1	26	15	11	
Oxford North	5	5	.....	2	2	.....	
Oxford South	8	8	.....	2	1	1	
Parry Sound East	9	1	8	4	4	.....	
Parry Sound West	9	2	7	9	8	1	
Peel	5	4	1	2	1	1	
Perth North	7	7	.....	.....	.....	.....	
Perth South	3	2	1	7	3	4	
Peterborough East	4	3	1	.....	.....	.....	
Peterborough West	7	4	3	.....	.....	.....	
Port Arthur and Fort William	24	22	2	11	11	.....	
Prescott	8	8	.....	.....	.....	.....	
Prince Edward	4	4	.....	.....	.....	.....	
Rainy River East	3	3	.....	.....	.....	.....	
Rainy River West	3	3	.....	1	1	.....	
Renfrew North	3	3	.....	.....	.....	.....	
Renfrew South	29	22	7	6	5	1	
Russell	12	12	.....	5	5	.....	
St. Catharines	1	1	.....	.....	.....	.....	
Sault Ste. Marie	1	1	.....	.....	.....	.....	
Simcoe Centre	1	1	.....	1	.....	1	
Simcoe East	8	1	7	.....	.....	.....	
Simcoe West	15	9	6	1	1	.....	
Temiscaming	1	.....	1	3	3	.....	
Toronto	13	9	3	43	29	14	One defendant absconded, hence no trial.
Victoria East	1	1	.....	.....	.....	.....	
Victoria West	3	2	1	.....	.....	.....	
Waterloo North	13	13	.....	7	7	.....	
Waterloo South	9	8	1	8	8	.....	
Welland	14	13	1	13	13	.....	
Wellington East	7	6	1	.....	.....	.....	
Wellington South	34	25	8	7	4	3	One defendant absconded, hence no trial.
Wellington West	10	7	3	2	2	.....	
Wentworth North	2	2	.....	2	2	.....	
Wentworth South	1	1	.....	.....	.....	.....	
Windsor	33	19	14	.....	.....	.....	
York East	1	1	.....	.....	.....	.....	
York North	9	3	6	4	.....	4	
York West	4	3	1	.....	.....	.....	

SCHEDULE I.—*Continued.*

Statement showing number of cases prosecuted, etc.

Municipality in which Dunkin Act or Local Option in force.	Within the License District of	Dunkin Act or Local Option.	No. of Informations.	No. of Convictions.	No. of Dismissals.	Remarks.
Rawleigh	Kent West	L.O.	4	4	.....	
Tilbury East	"	"	1	1	.....	
Gainsborough	Monck	"	1	1	.....	
South Marysburgh	Prince Edward	"	2	1	1	
Fenelon	Victoria East	"	1	.....	1	
Garafraxa West	Wellington East	"	1	1	.....	
Toronto Junction	York West	"	7	7	.....	
Front of Leeds and Lansdowne	Brockville and Leeds	"	1	1	.....	
Melancthon	Dufferin	"	1	1	.....	
Darlington	Durham West	"	2	2	.....	

SCHEDULE "K."

License district.	Inspector.	P. O. address.
Addington	James Williams	Arden.
Algoma	Albert Grigg	Bruce Mines.
Brant, North	M. Ryan	Paris.
Brant, South	Lewis B. Markle	Oakland.
Brantford, City	John McCann	Brantford.
Brockville	George Ross	Brockville.
Bruce, Centre	Thomas Bradley	Bervie.
Bruce, North	H. O. Foster	Tiverton.
Bruce, South	James Bryan	Lucknow.
Cardwell	Robert W. Sloan	Churchill.
Carleton	Thomas Kerr	Kars.
Cornwall and Stormont	A. E. Fetterly	Aultsville.
" "	John M. McDonald, Provincial Officer	Cornwall.
Dufferin	D. B. Brown	Orangeville.
Dundas	Edward P. Foster	Dundela.
Durham, East	John Kennedy	Pontypool.
Durham, West	David F. Walsh	Orono.
Elgin, East	W. R. Andrews	Bayham.
Elgin, West	William E. Nicholls	St. Thomas.
Essex, North	Gaspard Pacaud	Windsor.
Essex, South	James A. Smyth	Essex.
Fort William	James Davidson	Fort William
Frontenac	John Moreland	Sydenham.
Glengarry	Angus Macdonald	Alexandria.
Grenville	George Bell	Merrickville.
Grey, Centre	S. J. Halbert	Markdale.
Grey, North	M. C. Beckett	Owen Sound.
Grey, South	Thomas A. Harris	Durham.
Haldimand	Hiram Gee	Fisherville.
Haliburton	William Prust	Haliburton.
Halton	John A. Tracy	Esquesing.
Hamilton	Frederick Walter	Hamilton.
Hastings, East	John Stokes	Tweed.
" "	Robt. M. Jack, Pro. Officer	Deseronto.
Hastings, North	Wm. J. Allen	Madoc.
Hastings, West	Hugh Walker	Belleville.
" "	P. J. Peterson, Pro. Officer	Trenton.
" "	P. P. Pettit, "	Frankford.
Huron, East	William Clegg	Wingham.
Huron, South	John Torrance, Sr.	Clinton.
Huron, West	Alfred Asquith	Auburn.
Kent, East	Thomas Boon	Bothwell.
Kent, West	Nathaniel Massey	Chatham.
Kingston	Clark W. Wright	Kingston.
Lambton, East	H. G. Taylor	Wyoming.
Lambton, West	Reuben C. Palmer	Sarnia.
Lanark, North	J. D. Robertson	Almonte.
Lanark, South	S. M. Barnes	Perth.
Leeds	F. W. Taber	Morton.
Lennox	W. A. Rose	Napanee.
Lincoln	John W. King	St. Catharines.

SCHEDULE "K."—*Continued.*

License district.	Inspector.	P. O. address.
London	A. R. Galpin	London.
Manitoulin	Wm. Vincer	Mindemoya.
Middlesex, East	Thomas Duffin	Thorndale.
Middlesex, North	Thomas Magladery	Parkhill.
Middlesex, West	John B. Gough	Napier.
Monck	R. N. Killins	Dunnville.
Muskoka	Henry Boyer	Bracebridge.
Nipissing, East	Henry Morel	Mattawa.
Nipissing, West	Josephus F. Prieur	Sturgeon Falls.
Norfolk, North	W. F. Nickerson	Simcoe.
Norfolk, South	Alex. R. Decou	Simcoe.
Northumberland, East	George Gooderich	Dundonald.
" "	A. E. Chapman, Prov. Officer	Hastings.
Northumberland, West	John McCaughey	Cobourg.
Ontario, North	Charles Kelly	Uxbridge.
Ontario, South	John Stanton	Whitby.
Ottawa	John C. Enright Alfred Coleman	Ottawa.
Oxford, North	Walter Shaver	Woodstock.
Oxford, South	Stephen King	Ingersoll.
Parry Sound, East	W. J. White	Novar.
Parry Sound, West	T. W. Quinn	Parry Sound.
Peel	John D. Orr	Meadowvale.
Perth, North	Robert T. Kemp	Listowel.
" "	Geo. T. Jones, Prov. Officer	Stratford.
Perth, South	William White	Mahaffy.
Peterborough, East	Elias Williams	Havelock.
Peterborough, West	George Cochrane	Peterborough.
Port Arthur	John Hadden	Port Arthur.
Prescott	Joseph Lemieux	Fournier.
Prince Edward	W. G. Sexsmith	Picton.
Rainy River, East	John Geo. Hayes	Dryden.
Rainy River, West	Dougal McMurphy	Rat Portage (Kenora).
Rainy River, South	E. A. Pearson	Rainy River.
Renfrew, North	Samuel Bromley	Pembroke.
Renfrew, South	John Connolly	Renfrew.
Russell	W. J. Campbell	Metcalfe.
Sault Ste. Marie	Wm. R. Cunningham	Sault Ste. Marie.
St. Catharines	John W. King	St. Catharines.
Simcoe, Centre	Thomas Duff	Barrie.
Simcoe, East	Wm. O. Black	Orillia.
Simcoe, West	Robert Henderson	Alliston.
"	A. B. Spencer, Prov. Officer.	Collingwood.
Temiskaming	Wm. S. Blackwall	Haileybury.
Toronto	W. L. Purvis Robt. Burroughs M. J. Spencer	Toronto.
Victoria East	James Lithgow	Bobcaygeon.
Victoria, West	William Thornbury	Lindsay.
Waterloo, North	Ferdinand Walter	Berlin.
Waterloo, South	R. H. Knowles	Hespeler.

SCHEDULE "K."—*Continued.*

License district.	Inspector.	P. O. address.
Welland	Geo. House	Stevensville.
Wellington, East	Josiah Hampton	Mt. Forest.
Wellington, South	J. W. Oakes	Guelph.
Wellington, West	John Gordon	Rothsay.
Wentworth, North	John Nicholson	Flamboro, Centre.
Wentworth, South	F. M. Regan	Ancaster.
Windsor	Gaspard Pacaud	Windsor.
York, East	Wm. W. Thompson	Danforth.
York, North	James Wayling	Newmarket.
York, West	James Bond	Toronto Junction.

Ninth Annual Report

OF THE

Provincial Municipal Auditor

1905

PRINTED BY ORDER OF
THE LEGISLATIVE ASSEMBLY OF ONTARIO

TORONTO :
Printed and Published by L. K. CAMERON, Printer to the King's Most Excellent Majesty.
1906.

WARWICK BRO'S & RUTTER, Limited, Printers
TORONTO.

To His Honour the Honourable W. Mortimer Clark,
Lieutenant-Governor of Ontario:

May it Please your Honour:

I have the honour to present to you the report of the Provincial Municipal Auditor for 1905.

J. J. FOY,
Attorney-General.

Parliament Buildings,
Toronto, 2 January, 1906.

Parliament Buildings, Toronto,
2 January, 1906.

To the Honourable J. J. Foy, K.C., M.P.P,
Attorney-General:

Sir,—I have the honour to present to you my report for the year 1905.

J. B. LAING,
Provincial Municipal Auditor.

REPORT OF THE MUNICIPAL AUDITOR.

PARLIAMENT BUILDINGS,
TORONTO, 31 December, 1905.

TO THE HONOURABLE J. J. FOY, K.C., M.P.P.,
Attorney-General for Ontario:

SIR,—I have the honor to submit to you herewith the ninth annual report of the Department of the Provincial Municipal Auditor. The audits of the following municipalities, which were not finished last year, are now completed, and appear in their proper place in this report, viz.:

Township of Tilbury East.
" " North.
Town of Essex.

The following municipalities have presented petitions for audits during the past year:

Township of Osgoode, County of Carleton.
" Cambridge, County of Russell.
" Nipissing, Parry Sound District.
" Sombra, County of Lambton.
" Chapple, Rainy River District.
Village of Grimsby, County of Lincoln.
Township of Colchester South, County of Essex.
" Front, Yonge and Escott, County of Leeds.

The first three of these municipalities have been duly audited, and the reports are given in full at the end of this report.

Three others, Colchester South, Grimsby Village and Front of Yonge and Escott Township, were inspected by myself and audits not recommended at the present time. The municipalties of Sombra and Chapple are to be passed upon during the coming year.

In comparatively few of these audits or inspections was there any evidence of dishonesty on the part of the Township officials, although there were numerous cases of bad bookkeeping. Indeed, this year of 1905 has shown a marked absence of some of the distinguishing features of former years. For instance, in 1904 the audit of Tilbury East disclosed a deficit on the Treasurer's part of $5,920.90. (See report.) In the case of the Town of Essex, a report is shown of the Collector's rolls from 1899 to 1903, disclosing a shortage in that time of $3,197.18, a serious state of affairs in any municipality. In the group of the trio of Townships, Tilbury North, Tilbury East and Tilbury West, the first named (Tilbury North) appears to be the only one to come out of the ordeal of their respective audits unscathed. Tilbury West, as shown in last year's report, being the most prominent offender:

The following inspections and examinations of the books of the municipalities throughout the Province have been made by myself:

FEBRUARY, 1905.

County of Wentworth.

The total receipts of this County for 1903 were $204,443.95, and payments $142,834.32, leaving a balance in the Bank of Hamilton of $61,609.63. This was Good Roads year, and the cash transactions were exceptionally large.

For 1904 the receipts were $147,471.22, and the payments $100,980.30, showing a balance in Bank of Hamilton of $46,490.92. The assessment of the County is $14,236,225, which at 3 mills in the dollar of a tax rate yielded $43,000 for county rates, all paid. The assets of the County for 1904 were $275,729.01, which included the above cash item in Bank of Hamilton and county property, $220,000.00. Liabilities were $173,829.45, nearly all debenture liability. The County Treasurer has been in office 10 years and keeps the County books carefully and well. He receives a salary of $1,300 per annum.

Township of Barton, County of Wentworth.

The assessment of this Township for 1904 was $1,171,513.00. The tax rate, not including schools, 5 7-10 mills. Collector's roll, $12,901.74, practically all paid. There is a Clergy Reserve Fund of $18,091. Total assets, including cash in bank and Municipal Loan Fund, $26,779.00. Total liabilities, $6,772.40. The Treasurer keeps his books well and receives a salary of $200 per annum. Has been in office 13 years.

Town of Dundas.

The books of this municipality appear to be better kept than in former years. Receipts for 1904 were $69,766.61. Payments, $70,659.30, showing an overdraft in Bank of Commerce of $892.69. The tax rate for 1904 was 24 2-10 mills. Collector's roll, $25,674.22, on which the sum of $21,893.92 had been paid at the date of my visit. The total assets, which include water works, schools, and a Sinking Fund of $25,046.59, amount to $193,139.02. Liabilities, $78,168.32, nearly all debentures. Treasurer is an efficient officer and receives $750 per annum. The above list of assets and liabilities is for 1903. There is an increase in 1904 liabilities, the debentures amounting to $103,950.64.

Township of East Flamboro', County of Wentworth.

For 1904 the total receipts of this Township were	$19,071 35
Total payments	16,184 12
Balance in Bank of Hamilton, Hamilton	$2,887 23

Total assessment of same, $1,500,532.00. Collector's roll, $13,560.33, nearly all promptly paid. Tax rate, 4.80 mills in the dollar, excluding school rates. There are no liabilities except to school trustee. This for 1903. Treasurer receives $120 per annum and has served 6 years. He is a good officer.

Village of Waterdown, County of Wentworth.

This community is not increasing, receipts in 1904 being less than 1903. Receipts for 1904 were $1,916.14, and payments $1,905.54. Collector's roll for same year, $1,785.80, of which $1,612.00 was paid at date of my visit. The total assessment of the village is $125,000. Tax rate, 1½ cents on the dollar. Total assets, including town hall and fire engine, $1,700. Liabilities, $303.80. The Treasurer receives $20 per annum. It is lucky for him that he has some other occupations or he would fare badly. He is a good man and deserving.

Township of West Flamboro', County of Wentworth.

The total assessment of this Township for 1903 was $1,270,035.00. Tax rate, without schools, 5.09 mills. Collector's roll, $12,238.50 for 1903; practically paid in full, $9 being remitted by Council.

Total receipts for 1904 were	$20,572 65
Total payments for 1904 were	18,186 77
Balance in Treasurer's hands	$2,385 88

There is no municipal bank account kept by the Treasurer, which is a pity, as his accounts are otherwise a credit to him. Salary, $150; in office 12 years. Assets, including Clergy Reserve Fund of $15,255.75, $21,924.81. Liabilities, $2,598.27.

Township of Ancaster, County of Wentworth.

The equalized assessment of this Township was for 1904, $2,501,914.00. Tax rate, without schools, 7 mills. Collector's roll, $19,919.53, of which at the date of my visit there was due the sum of $5,112.09. The total receipts for 1904 were $21,700.11. Payments, $16,183.93, leaving a balance in the Traders' Bank of Canada, Hamilton, of $5,516.18. The assets, including the above cash balance, were at the close of the year $38,313.27, with no liabilities. Salary of Treasurer, $200 per annum: in office 7 years. Books fairly well kept.

Township of Glanford, County of Wentworth.

Total receipts for 1904 were	$10,393 33
Total payments for 1904 were	10,286 83
Balance in Trader's Bank, Hamilton	106 50

Assessment of municipality, $1,065,455.00. Collector's roll, 1904, $7,586.07; paid in full. Tax rate, excluding schools, 5 2-10 mills. The assets at end of year were $11,312.73. Liabilities, $701.06. Salary as Clerk and Treasurer, $200. One year in office. Books fairly well kept.

Township of Saltfleet, County of Wentworth.

The total receipts of this Township for 1904 were, up to 15 December, 1904, $24,132.75. Total payments, $22,450.92, leaving a balance of $1,681.83 in the Traders' Bank, Stoney Creek. The Collector's roll was $17,446.87, all paid except $177.46 uncollectable. Tax rate, 8 mills on dollar. Total assessment of Township, $1,817,139.00. Salary of the Treasurer, who also acts as Clerk, is $350 per annum. The assets of the Township were $8,517.10, and the school debentures $7,450. I cannot speak positively as to the correctness of these figures, as the Treasurer did not bring the authorized form of cash book with him.

Township of Beverley, County of Wentworth.

Total receipts for 1904	$26,499 48
Total payments for 1904	22,110 24
Balance in Traders' Bank, Hamilton	$4,389 24

Assessment of Township, $2,770,515.00. Collector's roll, $18,907.29, paid in full except $4 remitted by Council. Tax rate, 4 1-5 mills without school rates. Total assets, including cash in bank, $22,086.74. Total liabilities, $2,034.99. Treasurer has been in office 10 years and receives a salary of $160 per annum. There are no debentures.

MARCH.

Township of Adjala, County of Simcoe.

Total receipts of this Township for year 1904 were	$15,221 39
Total payments of this Township for 1904 were	13,603 28
Balance in Treasurer's hands	$1,618 11

Assessment of Township was $847,340.00. Collector's roll, $10,394.48; practically paid in full except $50 remitted. Tax rate, 5 9-10 mills without school rates. Books poorly kept and there is no bank account. Treasurer's salary, $75 per annum; in office 3 years. Total assets, $3,432.47. Total liabilities over $3,000, most of which is the county rate.

Town of Alliston, County of Simcoe.

Total assessment of town, $328,386.00. Collector's roll for 1904, $9,253.20, of which at the date of my visit there was due the sum of $625. Tax rate, 25 mills on Back street and 27¾ mills on Front street. Total receipts for 1904, $12,674.51. Payments, $12,053.72. Balance on hand and in bank, $620.79. Treasurer keeps his books in good order and receives a salary of $80. He has been in office for 10 years. Total assets, $53,334.51, which includes a Sinking Fund of $13,681.96, and water works for fire purposes only, $19,341.02. Liabilities, $52,893.95, of which debentures amount to $50,000.00.

Township of Tecumseth, County of Simcoe.

Total receipts for 1904	$26,563 49
Total payments for 1904	23,693 40
Balance in Traders' Bank, Beeton	2,870 09

Total assessment of Township, $1,671,620.00. Collector's roll, $20,920.07; paid in full. Tax rate, 7 2-10 mills without school rates. Total assets, $3,693.66. No liabilities. Treasurer does not use Government form of cash book, but has promised to do so in future. Treasurer has been in office 10 years and receives $140 per annum.

Township of Innisfil, County of Simcoe.

The assessment roll of this Township for 1904 was $1,403,101.60. Receipts for the same year, $23,180.65. Payments, $19,519.99, leaving in Bank of Toronto, Barrie, $3,962.38. Collector's roll, $18,031.81; practically paid in full. Tax rate, 8 4-10 mills without school rates. Treasurer has been in office 6 years and receives a salary of $150 per annum. The books of the municipality are well kept. Assets and liabilities foot up about the same, viz., $7,000.

Township of Essa, County of Simcoe.

Total receipts for 1904 footed up	$20,276 12
Total payments for 1904 footed up	19,556 06
Balance in Bank of Toronto, Barrie	$720 06

Total assessment of Township, $1,310,779.00. Tax rate, 7 8-10 mills without school rates. The Treasurer is one of the few who have so far declined to keep the Government form of cash book. He has been in office 11 years and gets a salary of $125 per annum. His accounts might be better kept if he had tried harder. The assets on 31 December consisted of the above bank balance and about $700 on Collector's roll. Liabilities about $300.

Township of Tossorontio, County of Simcoe.

Total assessment of Township, $745,985.00, for 1904.	
Total receipts	$8,932 20
Total payments	7,853 44
Leaving a balance of cash in bank and on hand of	$1,078 76

Tax rate, 3 9-10 mills on dollar, without school rates. Collector's roll, $7,447.57; paid in full except some few dollars remitted by Council. Assets consist of the above cash balance and some road machinery. There are no liabilities. Treasurer keeps his books fairly well, but he does not get much encouragement, Council only paying him $50 a year since 1893.

Township of Sunnidale, County of Simcoe.

Total receipts for 1904, $15,707.01. Total payments, $12,862.77, leaving a balance on hand and in bank of $2,844.24. Total assessment of Township, $814,356. Tax rate, 5 4-10 mills without school rates. Collector's roll, $9,779.27; paid in full except $46 returned to County Treasurer. Total assets, including above cash balance, $3,773.51. Total liabilities, including county rate and debentures, $6,780.98. Treasurer has been in office 42 years and receives $100 per annum for his services, which are worth considerably more.

Township of West Gwillimbury, County of Simcoe.

Assessment roll of 1904 foots up $1,050,714. Tax rate, 4 4-10 mills without school rates. Collector's roll, $11,327.94, of which $500 remained unpaid at the date of my visit. Total receipts for 1904, $11,987.23. Total payment, $11,315.03, leaving a balance in bank and on hand of $672.20. The assets were at the end of the year $2,009.33. Liabilities none. Treasurer gets $60 per annum and has only been in office since 1st January, 1905.

Village of Bradford, County of Simcoe.

Total receipts for 1904 were $7,939.27. Payment, $5,830.27. Balance in Standard Bank, Bradford, $2,109.00. Total assessment of village, $257,760. Tax rate, 21 mills. Collector's roll, $5,256.54; paid in full except $31.20 returned to County Treasurer. Total assets, including above cash balance, and $14,500 for town property, amount to $22,434.46. Liabilities to $3,899.71. Treasurer has been in office for 6 years and gets a salary of $45 per annum, which ought to be increased.

Township of Vespra, County of Simcoe.

Total assessment of this Township amounts to $946,000.00. Receipts also for 1904, $15,929.08. Payments, $12,409.20, leaving a balance in Bank of Toronto, Barrie, of $3,519.88 Collector's roll, 1904, $11,951.94; all paid except about $250.00. Tax rate, 5½ mills, excluding school rates. Books are very well kept considering that the Treasurer is 85 years of age. He has been Treasurer of this Township for 51 years and has the best of records. Total assets, including cash in bank, $6,014.80. Liabilities, $6,055.26.

Village of Creemore, County of Simcoe.

This village seems to be in a very good way financially. Receipts for 1904, $4,451.40. Payments, $4,137.74. Balance on hand and in bank, $313.66. Collector's roll for 1904, $2,719.29; paid in full. Total assessment, $135,000.00. Tax rate, 2 cents on dollar. The assets at end of year were $1,596.46, and the liabilities $1,034.33. The Treasurer has been in office 12 years but as his salary is only $20 per annum it is time for an increase. I see waterworks are promised next year, which will mean increased work and responsibility to this poorly paid but efficient officer.

Village of Tottenham, County of Simcoe.

The municipality has an assessment for 1904 of $150,000. The tax rate is 27 mills. Cash receipts for year, $8,132.93. Payments, $7,978.73. Balance in Traders' Bank, Tottenham, $154.20. Collector's roll, $4,286.95; all paid except about $50, a good record. The assets at the end of the year were $10,681.12, which includes electric light plant, $6,300, and the liabilites, $8,185.20. I understand that the electric light investment does not pay, but it may do better in time. The Treasurer has been in office 18 years but so far he has not benefited very much by it, his salary being only $25, besides which the Council pays his premium to the guarantee company. He is a fairly good officer, too.

Town of Barrie, County of Simcoe.

The total assessment for 1904 foots up $1,630,955.00. Total receipts, $101,678.57. Payments, $95,756.53. Balance in Bank of Toronto, Barrie, $5,922.04. Collector's roll for 1904 was $41,169.40, of which at the date of my visit there still remained due $2,442.47, the most of which is no doubt paid ere this date, the balance remaining on 1903 roll not reaching $100. The tax rate was 25 mills for 1904. The assets for 1903 were $295,014.07, and the liabilities $268,739.58; debentures comprising $250,000 of the latter. The debentures for 1904 amounted to $277,714.29. Waterworks department and electric light plant are entered in the assets at $111,321.84 and $42,-261.84 respectively, and the town hall, public schools and collegiate institute represent $60,000 more. The Treasurer has been in office 7 years and receives $1,000 per annum. His accounts are well and accurately kept. He also acts as Clerk of the municipality.

County of Simcoe.

The equalized assessment of this large County is $32,720,000.00. The total receipts for 1903 were $213,093.67. Total payments, $185,469.91, leaving a balance in the Bank of Toronto, Barrie, of $27,623.76. The cash book

for 1904 had not been written up at the date of my visit in March, owing to the illness of the Treasurer, who died some months afterwards, so 1904 will have to be taken up at my next visit. The county rates for 1903, $57,260.00, were all paid. The assets of the County amounted to $247,102.65, which included $85,000 for county buildings, and the liabilities to $171,942.20, mostly debentures. Treasurer received $1,500 per annum, and had been in office 7 years. Tax rate, 1¾ mills on dollar for 1903.

Town of Orillia, County of Simcoe.

The total assessment of this municipality for 1904 was $1,468,160.00.

Total receipts for 1904	$129,783 14
Total payments for 1904	131,897 28
Overdraft, Dominion Bank	$2,114 14

Collector's roll, $37,401.43. Balance due 1 January, 1905, $4,827.54. Tax rate, 25½ mills, 5 per cent. discount if paid by 10 December same year. The assets of the town were, at the end of 1904, $434,716.60, which comprised town hall and school buildings, $66,000.00, waterworks and electric appliances, $111,000, market and opera house, $26,500, parks, $27,750.00, power transmission plant, $176,395.65. Liabilities were $329,175.71, of which debentures amounted to $314,642.54. Treasurer is an efficient officer and has been in office since 1883. He acts as Clerk, also, receiving $1,400 per annum, $200 of which goes to pay a junior assistant.

Township of Oro, County of Simcoe.

Total receipts for 1904	$19,657 96
Total payments for 1904	14,634 31
Balance in Union Bank, Barrie	$5,023 65

Total assessment of Township, $1,087,310.00. Collector's roll for 1904, $13,829.72; all paid except $95. Tax rate, 5 8-10 mills without school rates. Assets, $8,777.99. Liabilities, $4,119.38, of which county rate forms the greater part, $3,950. Treasurer is a good officer and acts as Clerk as well as Treasurer, receiving $475 per annum.

Township of Orillia, County of Simcoe.

Total receipts for 1904	$19,963 24
Total payments for 1904	18,589 56
Balance in Dominion Bank, Orillia	$1,373 68

Total assessment of Township for 1904, $596,314.00. Assets, $17,713.68. Liabilities, $4,993.43. Collector's roll, $13,952.18; paid, excepting exemptions $170.28, returns to County Treasurer $250.00. Tax rate, 14 2-10 mills without schools. Treasurer's salary as Clerk and Treasurer, $500 per annum. A careful officer and correct. In office since 1898.

Township of Medonte, County of Simcoe.

Total receipts for 1904, $23,237.08. Payments, $22,780.28. Balance in hands of Treasurer, $456.80. Total assessment of municipality, $1,319,822.00. Collector's roll, $16,100.42; Balance due at date of my visit, $732.65. Tax rate, 4 9-10 mills on dollar, without schools. Treasurer acts as Clerk also and receives $400 per annum. In office 12 years. Assets of Township, $6,-567.05. Liabilities, $8,333.88. This at end of 1904.

Township of Flos, County of Simcoe.

The total receipts of this Township for 1904 were	$28,642 68
The total payments of this Township for 1904 were ...	19,178 53
Balance in Bank of Toronto, Elmvale	$9,464 15

Total assessment of municipality, $990,668.71. Tax rate, 10 mills without school rates. Collector's roll, 1903, $17,444.74; all paid except about $100 defaulters' list. Collector's roll, 1904, $18,974.83; balance due at date of my visit, $1,098.94. Total assets at end of 1903, $12,389.74. Liabilities, $37,-179.51, of which $28,000 were debentures. Treasurer acts as Clerk also and receives a salary of $500. Has been 13 years Clerk and 7 years Treasurer. A capable officer.

Township of Tay, County of Simcoe.

Total assessment of municipality, $769,889.00. Tax rate, 6 7-10 mills without school rates. Total receipts for 1904 were $17,771.62. Liabilities, $15,797.04. Balance in Western Bank of Canada, Midland, $1,974.58. Collector's roll for 1903, nearly all paid; balance due on roll of 1904, totalling $15,500, the sum of $5,500 at date of my visit. Assets at close of 1903, $11,-863.17. Liabilities, $6,925.20. Treasurer acts as Clerk also and for dual services receives $350 per annum. Books well kept. In office 24 years as Clerk and 17 years as Treasurer.

Town of Penetanguishene, County of Simcoe.

Total receipts for 1904 were	$22,789 42
Total payments for 1904 were	22,291 64
Balance in Western Bank, Penetang	$497 78

Total assessment of town, $600,000. Collector's roll, 1904, $17,383.08. Balance due at date of visit in March, $1,419.12. Tax rate, 2½ cents on dollar. Total assets, which include water works, $40,000, amount to $81,196.55. Liabilities, $84,540.51, of which debentures amount to $76,521.33. Treasurer has been in office since 1901 and receives $200 per annum. Books fairly well kept. The water works department barely meets expenses.

Tiny Township, County of Simcoe.

Municipality is asessed for 1904 at $958,493.54. Tax rate, 7·2-10 mills without school rates. Collector's roll for 1904, $13,454.38; all paid except $50 remitted by Council. Total receipts, $15,643.67. Payments, 16,951.42, showing a balance of $1,307.75 due Treasurer. The Treasurer is a very

worthy man but has no pretensions as a bookkeeper and the books are poorly kept. Assets are, end of 1903, $15,764.45. Liabilities, debentures $76,581.37 and the above amount advanced by Treasurer.

Town of Midland, County of Simcoe.

Total receipts for 1904	$80,381 99
Total payments for 1904	75,306 88
Balance in Bank of Brtish North America, Midland	$5,075 11

Total assessment of municipality, $960,440.00. Collector's roll for 1904, $26,412.17; due on 15 December, $4,389.54. Tax rate, 27½ mills on dollar. Assets, $160,334.98, inclusive of water works, $83,936.25, and electric light plant, $34,431.66. Liabilities, $200,884.19, of which debentures amount to $186,425.88, and Bank of B. N. America, $10,000.00. Treasurer acts as Clerk also and receives in his dual capacity $720 per annum. When I was in Midland on 16th March, 1905, the auditor's report was not ready owing to Treasurer's illness and other causes.

APRIL.

Township of Marlborough, County of Carleton.

Total receipts for 1904 amounted to	$12,688 12
Total payments for 1904 amounted to	$10,884 92
Balance in Treasurer's hands	$1,803 20

Total assessment of municipality, $494,395.00. Tax rate, 9 mills, without school rate. Collector's roll, $6,596.25: due at date of my visit in April, $1,496.25. No bank account. Total assets, including above cash balance, $5,599.45. Liabilities, $5,406.89. Treasurer's salary, $60 per annum; six years in office. Books fairly well kept, only there is no bank account, which should be remedied.

Village of Hintonburgh, County of Carleton.

Total assessment of municipality, $447,000.00. Tax rate, 28 mills. Total receipts for 1904 were $30,680.92. Payments, $31,506.28. Balance overdrawn, $825.36. Collector's roll, $13,375.01: unpaid and returned to County Treasurer, $1,287.01, balance paid. Total assets, including water works, $101,202.87, $150,145.00. Liabilities, $125,229.82. There are Sinking Funds in Molson's Bank, Midland, $2,312.61. The Treasurer acts as Clerk also and receives $720 per annum. He has been in office 10 years and is a good officer.

Township of North Gower, County of Carleton.

Total receipts for 1904, $10,465.30. Payments, $8,940.30. Balance on hand, $1,525.00. Assessment of municipality, $910,885.00. Tax rate, 4.05 mills without school rates. Collector's roll for 1904, $9,986.61: paid in full, less $12.85 remitted by Council. Total assets, $6,140.31. Liabilities, $767.06. Treasurer's salary, $75 per annum. A new appointment, but cannot say any improvement on predecessor.

Village of Ottawa East, Co. Carleton.

Total receipts for 1904	$14,684 32
Total payments for 1904	14,580 25
Balance in Bank of Ottawa	$ 104 07

Assessment of the municipality for 1904 was $433,185. Tax rate, 2 cents on dollar, public school, and 2.65 separate school supporters. Collector's roll for 1904 is $6,737.92, of which there remained to be paid at the period of my visit $847.21. Former year was paid in full. Total assets at end of 1904, $9,882.56. Liabilities, mostly debentures, $23,271.28. Treasurer receives a salary of $50 per annum, and has served the municipality for 7 years. He keeps the books fairly well and certainly deserves $100 at least.

Township of Goulburn, County Carleton.

Assessment of township, $839,700.00 (1904). Tax rate, 6½ mills without school rates. Collector's roll, $11,817.68, all paid except $112.13 returned to County Treasurer.

Total receipts for 1904	$17,481 70
Total payments for 1904	14,043 47
Balance in Treasurer's hands	$ 3,438 23

Total assets, $13,011.96. Liabilities, $4,912.00. Treasurer has been in office 21 years and receives a salary of $100 per annum. His books are fairly well kept, but he should have a bank account.

Township of Gloucester, County of Carleton.

Total receipts for 1904 were	$34,736 69
Total payments for 1904 were	34,623 57
Balance in Treasurer's hands	$ 113 12

Total assessment of municipality, $2,381,014.00. Collectors' roll for 1904, $28,052.41, of which $25,993.67 was paid, $106.10 remitted by council and $1,279.73 returned to County Treasurer. Tax rate 7.46 mills without school rates. Treasurer keeps no bank account for Township. Otherwise books are well kept. Treasurer receives $200 per annum and has been in office 33 years. Total assets, $32,582.39. Total liabilities, $33,753.16.

Township of March, County of Carleton.

Total receipts for 1904	$4,886 45
Total payments for 1904	4,178 21
Balance in Treasurer's hands	$ 708 24

Assessment of Township, $370,055. Collector's roll for 1903, all settled; for 1904, $4,710.24, about $3,000 paid on account. Books poorly kept. Treasurer receives $45 per annum, in office 27 years. Is now over 80 years of age. Assets amount to $6,340.88 and liabilities to $1,799.12. No bank account.

Township of Fitzroy, County of Carleton.

Assessment of municipality for 1904, $718,983. Collector's roll for 1904, $11,048.66, $9,416.48 paid at the date of my visit. Tax rate 7 1-10 mills without school rate. Total receipts, $11,506.73. Payments, $10,199.06. Balance, $1,397.67. No bank account. Assets, $10,189.83, liabilities, $4,062.81. Treasurer receives $100 per annum and has been in office 23 years.

Township of Torbolton, County of Carleton.

Total receipts for 1904 were	$3,890 90
Total payments for 1904 were	3,837 23
Balance in Treasurer's hands	$ 53 67

Total assessment of municipality, $138,690.00. Collector's roll for 1904, $3,357.95; still due about $500 at the date of my visit. Tax rate 10½ mills without school rates. No bank account. In other respects, books are well kept. Total assets at end of year, $2,098.12; liabilities, $1,720.99. Treasurer has been in office 20 years and receives $100 per annum.

Township of Osgoode, County of Carleton.

Total receipts for 1904 were	$42,661 91
Total payments for 1904 were	42,936 82
Balance overdrawn account	$ 274 91

Assessment of township, $1,515,325.00. Collector's roll for 1904, $22,551.07, nearly all paid. Treasurer's salary, $100 per annum and $10 for stationery. In office since 1896. Does not keep Government form of cash book and books are indifferently kept. There is a total liability of $48,000, and about $30,000 of assets. For further particulars see report of special auditor attached herewith. Audit completed 24th October, 1905.

Township of Huntley, County of Carleton.

Total receipts for 1904 were	$13,204 25
Total payments for 1904 were	10,788 22
Balance in Bank of Ottawa, Carp	$ 2,416 03

Total assessment of municipality, $1,042,456.00 (equalized). Collector's roll for 1904, close on $10,000. Balance due at date of New Year, $1,274.79. Treasurer receives $100 per annum and has been in office 1 year. Books well kept. Assets, $5,090.82. Liabilities, $3,789.94, 31st Dec., 1904.

County of Carleton.

Total receipts for 1904 were	$100,819 97
Total payments for 1904 were	103,325 31
Balance overdrawn Bank of Ottawa, Ottawa	$ 2,505 34

Equalized assessment of County, $13,751,270.00. Total County rates of 1904, $23,198.55—paid, except Torbolton, $100; Hintonburg, $2,000. Tax rate, .00168 mills. Assets, including County buildings, $185,000, and sinking fund in Quebec Bank, $30,000, $240,318.80. Liabilities, $82,-629.20. Treasurer keeps books well. He receives $1,200.00 per annum salary and the council pays his bond to the Guarantee Company in addition.

Township of Nepean, County of Carleton.

Total assessment of municipality, $2,517,189.00. Collector's roll for 1904, $25,793.28. Balance due at date of my visit, $5,970.70. Tax rate, .0037 mills. Total receipts for 1904, $24,249.96. Payments, $23,445.60. Balance on hand and in bank, $804.36. Treasurer has been in office as Treasurer 22 years and Clerk 18 years. He receives a salary of $700 for the dual offices and is a careful and efficient officer. Total assets at end of 1904, $38,070.35. Liabilities, $12,828.75.

MAY.

Town of Dunnville, County of Haldimand.

Total receipts for 1904	$36,098 01
Total payments for 1904	37,878 42
Balance overdraft Bank of Commerce, Dunnville	$ 1,780 41

Total assessment of municipality, $700,930.00. Collector's roll for 1904, $16,558.11, paid in full except $55.91 uncollectable. Tax rate, 23 mills on dollar. Assets, including water works, $22,000 and school property, $24,800.00, amount to $67,881.33. Liabilities, including $42,000 of debentures, $48,419.25. Treasurer keeps his books but poorly. He has been in office 3 years and receives $150 per annum for salary.

Township of Canborough, County of Haldimand.

The total assessment of this township is about $400,000. Collector's roll for 1904, $4,820.36, which was all paid except about $13. Tax rate, 9.20 mills on dollar, without school rates. Books are fairly well kept, although Treasurer does not keep a bank account. Receipts for 1904, $6,707.22. Payments, $6,245.08, leaving a balance in the Treasurer's hands of $462.14. Total assets at end of 1904, $1,144.78. Liabilities, $543.07. There are no debentures. Treasurer receives $40 per annum, which salary it is safe to say should be doubled. He has been 5 years in office.

Township of South Cayuga, County of Haldimand.

Total receipts for 1904, $3,730.32. Payments, $3,575.83. Balance in Bank of Commerce, Dunnville, $154.49. Assessment of Township, $393,-600.00 (1904). Collector's roll for same year, $3,092.21, paid in full. Tax rate, 5 3-10 mills without school rates. There are no debentures against the Township. Total assets at end of year were $1,649.99. No liabilities. Treasurer, who also officiates as Clerk, receives a salary of $71 per annum and has been in office 14 years. Books are fairly well kept.

Township of Dunn, County of Haldimand.

Total receipts for 1904	$4,375 78
Total payments for 1904	3,807 31
Balance in Bank and on hand	$ 568 47

Assessment of municipality, $403,380 (1904). Collector's roll, $3,886.89. All paid except $2 remitted by council. Tax rate, 5 mills without school rates. Collector's roll, $7,203.98, paid in full. There are no liabilities. Assets amounted to $1,543.47 at close of year. The Treasurer has been in office 6 years and keeps the Township books as well as can be expected for $35, which is his annual salary.

Township of North Cayuga, County of Haldimand.

Total receipts for 1904 $7,752.44, payments, $7,663.77, balance, $88.67. Total assessment of township, $741,185.00. Tax rate, 4½ mills, without school rates. Collectors' roll, $7,203.98, paid in full. There are no debentures or other liabilities and the assets at close of year stand at $472.12. The Treasurer keeps his books very well and has held his position for 3 years. As Clerk and Treasurer, he receives an annual salary of $100 per annum.

County of Haldimand.

The total assessment of this county for 1904 was given at $10,694,446.00. The tax rate, .0024 mills, which yielded for the County rates $25,666.67, which sum was all paid to the Treasurer prior to my visit. I found the Treasurer's books correct. Total assets, including $40,000 for County property, $51,567.27. Liabilities, $7,306.36. The Treasurer was in office 20 years and received a salary of $700 per annum. He was a valuable officer to the County, and his death, which occurred a few months ago, was deeply regretted. There are no debentures against the County.

Township of Sherbrooke, County of Haldimand.

The total receipts of this Municipality for 1904 were ...	$1,591 91
The total payments of this Municipality for 1904 were	1,550 91
Balance	$ 41 00

Total assessment of Township, $150,212.00. Tax rate, 6 mills on the dollar without school rates. Collector's roll for 1904 was $1,308.46, which was all paid except $1.80. There are no liabilities and the assets amount to $2,405.22, of which $1,600 is school money and is deposited in the Bank of Hamilton, Dunnville. I cannot say much in favor of the Treasurer's book-keeping, but as he acts as Clerk also, and for the dual position only receives $45 per annum, and that for four years, he can scarcely be blamed if he does not come up to the mark.

Township of Oneida, County of Haldimand.

Total assessment of Township, $955,305 (1904). Collector's roll, $7,621.04, paid. Tax rate, 5 6-10 mills without school rates. Total receipts,

for 1904, $8,933.70. Payments, $8,078.64. Balance $855.06 in Treasurer's hands at end of year. Total assets, $1,455.06. No liabilities. Treasurer has been in office 2 years and receives a salary of $50 per annum. Township books poorly kept.

Township of Moulton, County of Haldimand.

Total receipts for 1904	$6,445 99
Total payments for 1904	8,470 49
Balance, overdrawn, in Bank of Hamilton, Dunnville	$2,024 50

Collector's roll, $5,951.93, paid in full. Tax rate, 4 mills, without school rates. Assets, $3,430.96. Liabilities, $4,279.39, due school fund. Treasurer gets $65 per annum and has been in office since 1887. I cannot say much in favor of his book-keeping qualifications.

Township of Rainham, County of Haldimand.

The total assessment of the above Township for 1904 was $535,655.00. Total receipts, $8,398.90. Payments, $7,775.76. Balance in Treasurer's hands and in bank, $623.14. Collector's roll, $7,150.63, paid in full. Tax rate, 7 mills without school rates. There are no liabilities. Assets, including trust funds for schools, $5,912.73. Books are fairly well kept by Treasurer, who receives $50 per annum and has held office since 1893.

Village of Cayuga, County of Haldimand.

Total receipts for 1904, $52,186.93. Payments, $51,420.91. Balance, $776.02, in Bank of Commerce, Cayuga. Total assessment of Village, $184,230. Tax rate, 23 mills on dollar. Collector's roll for 1904, $4,814.75. All paid, except about $60 uncollectable. Total assets, including municipal and school property, $16,000, $22,694.46. Liabilities, $29,769.00. Treasurer has held office for two years and receives an annual salary of $50. He is a careful man but I cannot say much in favor of his book-keeping, but his accounts appear to be correct.

Village of Morrisburgh, County of Dundas.

Total receipts for 1904	$26,780 60
Total payments for 1904	24,938 57
Balance on hand and in Molson's Bank, Morrisburgh	$ 1,842 03

Total assessment of municipality, $536,300.00. Collector's roll for 1904, $11,865.30, paid in full. Tax rate, 22 mills on dollar. The municipality has water works and electric light departments which are claimed to be self supporting. Assets foot up $86,046.05, inclusive of water works, $31,000. Electric Light, $31,000. Schools, $19,000. Liabilities , inclusive of debentures, $72,625.45, amount to $80,673.26. I found the Treasurer's books accurate and well kept. He has been Treasurer since 1892 and receives a salary of $75 per annum.

Village of Winchester, County of Dundas.

Total receipts for 1904, $9,820.58. Payments, $10,031.73, leaving an overdrawn balance in Bank of Ottawa, Winchester, of $211.15. Collector's roll for same year, $5,892.34, paid in full. Tax rate, 21 mills. Assets, including school property, $15,000, and Town Hall, $5,500, $23,031.75. Liabilities, including debentures, $8,741.84, $9,752.99. The assessment of the Village is placed at $282,961.00. The Treasurer has been in office only a few months and for first year receives a salary of $20.

Township of Mountain, County of Dundas.

Total receipts for 1904	$24,211 40
Total payments for 1904	26,092 94
Balance overdrawn Bank of Ottawa, Winchester	$ 1,881 54

Total assessment for 1904, $1,322,560.00. Collector's roll, $18,435.01, all paid but $67.20. Tax rate, 8.63 mills without special drainage taxes. Assets and liabilities, I could not ascertain with any degree of accuracy on account of the state of the drainage accounts. I should recommend an audit (special) of this Township very soon. Treasurer receives a salary of $60 per annum and has been in office one year.

Township of Williamsburgh, County of Dundas.

Total assessment of this Township, $1,474,085.00. Total receipts for 1904, $32,325.69. Payments, $30,863.23, showing a balance of $1,462.46 in Bank of Ottawa, Morrisburgh. Tax rate, 7½ mills without school rates. Total assets at close of year, $5,406.86. Liabilities, $20,200, inclusive of $20,000 debentures. Treasurer receives $50 per annum and has been in office 20 years. Books fairly well kept.

Village of Chesterville, County of Dundas.

Total receipts for 1904	$7,320 99
Total payments for 1904	7,680 78
Balance due Treasurer	$ 359 79

Total assessment of Village, $160,525. Collector's roll, $4,097.57, all paid except $36.23. Tax rate, 2½ cents. Assets, inclusive of $9,750 school property, $11,893.57. Liabilities, $12,046.78, mostly debentures. Treasurer's salary, 20 per annum, in office 10 years. Books fairly well kept.

Township of Winchester, County of Dundas.

Total assets of Township, $1,408,300.00.	
Total receipts for 1904	$30,055 84
Total payments for 1904	28,575 44
Balance in Treasurer's hands	$1,480 40
Total receipts to 31st May, 1905	$51,106 40
Total payments to 31st May, 1905	4,326 46

In Bank of Ottawa, Winchester	$13,442 31
In Molson's Bank, Winchester	32,064 35
Paid drainage	920 06
On hand	353 22
	$46,779 94

Tax rate, 10 mills without school rates. Collector's roll for 1904, $27,-908.19, mostly paid. Assets without drainage, $6,769.23. Drainage assets, $48,343.48. Liabilities, including drainage debentures, $79,327.15. Outstanding accounts, $81.59. Treasurer in office since 1st Jan., 1905. Salary, $100 per annum.

Township of Lochiel, County of Glengarry.

Total receipts for 1904	$16,429 32
Total payments for 1904	16,403 43
Balance in Treasurer's hands	$ 25 89

Total assessment of municipality, $1,012,915. Tax rate, 7 mills on dollar without school rates. Collector's roll for 1903, $14,365.97, paid in full. No bank account kept. Books otherwise kept well. Total assets for 31st Dec., 1904, $15,241.49. Liabilities, $12,109.47. Treasurer has been in office since 1889. Annual salary, $100.

Township of Charlottenburgh, County of Glengarry.

Total assets of municipality, $1,179,500.00. Tax rate, 6 mills on dollar, without school rates. Collector's roll for 1904, $23,057.21.. Due at date of my visit in May, $2,689.26. Total receipts, $23,756.10. Payments, $26,348.29. Balance overdrawn in Merchants' Bank of Canada, Lancaster, $2,592.19. Assets at close of year, $11,499.25. Liabilities, $15,557.90. Treasurer has been 2 years in office and receives a salary of $125 per annum.

Village of Lancaster, County of Glengarry.

Total receipts for 1904, $2,213.03. Payments, $1,684. Balance in Merchants' Bank, Lancaster, $528.81. Total assessment of Village, $85,000. Collector's roll, $1,676.19, practically all paid. Tax rate, 20 mills. Total assets, $641.20. Liabilities, $329.50. Treasurer keeps books fairly well, has been in office 2 years and receives a salary of $35 per annum.

United Counties of Stormont, Dundas and Glengarry.

The assessed value of these Counties in 1904 was $16,746,133, with the equalized value about $500,000 more. The County rates footed up $37,-602.82. At the date of my visit in June, the balance remaining unpaid of this amount was $1,850.72. Tax rate, about 2½ mills on the dollar. Treasurer is an efficient officer and receives $900 salary per annum. Has been in office 2 years. The assets of the County, inclusive of the County buildings, $61,000. Bridges, $29,406. Cash in Bank of Montreal, $8,000, amount to $127,912.43. Liabilities, $56,865.83, of which about $46,000 are debentures.

Township of Lancaster, County of Glengarry.

Total receipts for 1904, $14,333.89, payments, $14,131.24, leaving a balance of $202.65 in the Merchants' Bank, Lancaster. Total assessment for 1904, $938,807, for 1905, $2,250,000.00. Collector's roll for 1904, $13,-771.94. Due 1st June on this roll, $718.93. Tax rate, 6 2-10 mills without school rates. Treasurer has been in office 25 years and receives a salary of $70 per annum. Assets at close of year, $4,534.68. Liabilities, $3,651.84. Books fairly well kept.

Village of Maxville, County of Glengarry.

Assessment of Village for 1904, $71,540.00. Collector's roll, $1,946.55, paid in full except $8.50 uncollectable. Tax rate, 2¾ cents on the dollar. Receipts for 1904, $2,110.57. Payments, $2,110.57. Total assets at close of year, $4,120.00. Liabilities, $3,670.06. Treasurer receives $10 salary. He is a new beginner, and it is to be hoped will have it speedily increased.

Township of Roxborough, County of Stormont.

Total receipts for 1904	$20,198 11
Total payments for 1904	23,543 20
Balance due Treasurer	$ 3,345 09

Assessed value of Township, $789,305.00. Collector's roll, $22,133.02. Due 1st June, $2,471.34. Tax rate, 8 mills on dollar, without school rates. No reliable record of debentures could be found. These are supposed to be about $60,000, but by no means certain. I should strongly advise an audit of this municipality. The Treasurer is a very worthy man and has been in office 27 years, but he knows very little about accounts. An audit should be applied for to get those drainage accounts into shape. Treasurer's salary is $50 per annum. Assets and liabilities, I am not in a position to give from information at my command.

Township of Osnabruck, County of Stormont.

Assessed value of this Township for 1904 was $1,179,450.00. Collector's roll for 1904 was not produced, but said to be paid. Tax rate, 7 mills without school rates. Total receipts for 1904 were $26,833.64. Payments, $21,034.43. Balance in Molson's Bank, Wales, $5,799.21. Treasurer very worthy man, but not well up in his official duties, receives a salary of $100 per annum. Has been 8 years in office. I am unable from material available to give either the assets or liabilities. An audit here would do no harm.

JUNE.

Township of Cornwall, County of Stormont.

Total receipts for 1904	$29 384 51
Total payments for 1904	24,181 83
Balance on hand and in Bank	$ 5,202 68

Total assessment of Township, $1,174,765.00. Tax rate, 8 mills on dollar without school rates. Collector's roll, $20,213.16. About $1,000 due at date of my visit in June. Total assets at close of year, $12,528.68. Liabilities, $22,688.00. Treasurer officiates as Clerk also and for the dual position receives $350 per annum. In office 12 years. Books correct and well kept.

Township of Finch, County of Stormont.

Total receipts for 1904	$30,747 10
Total payments for 1904	28,545 47
In Treasurer's hands	$ 2,201 63

Assessment of Township for 1904, about $1,000,000. Tax rate, 20 mills, including schools. Collector's roll, $21,163.34. Returned to County Treasurer, $421.28, unpaid, $831.96, balance paid. Treasurer has been in office only 10 months and has yet to show his efficiency. He receives $100 per annum. Assets of Township, $5,000. Liabilities, $6,000.

Town of Cornwall, County of Stormont.

Assessment of Town for 1904, $1,794,775.00. Tax rate, 18 mills. General rate schools, 4½ mills. Separate schools, 8 mills. Collector's roll for 1904, $49,891.35. Balance due 1st June, 1905, $12,894.56. Treasurer keeps his books very well and receives a salary per annum of $300. He has been in office since 1st Jan., 1905. Total assets, including town hall, schools and parks, $60,500.00. Water works, $135,632.73, $279,180.50. Liabilities, $290,339.59, which includes overdraft to Ontario Bank of $11,207.11. Balance in debentures, $279,132.48. Total receipts for 1904, $64,142.14. Payments, $75,349.25. Overdraft in Ontario Bank, $11,207.11. The Treasurer of the water works was short in his accounts 31st Dec., 1904, to the extent of $3,273.97. Of this sum $1,969.82 has been refunded and I understand the balance is to be paid shortly, if it has not been already done.

Township of Sombra, County of Lambton.

Total receipts for 1904	$39,867 46
Total payments for 1904	38,075 15
Balance on hand and in Bank	$ 1,792 31

Total assessment of Township, $1,649,370.00. Tax rates, without schools or drains, 4 mills on dollar. Collector's roll, $31,523.70, of which $24,243.07 was paid on 13th June. Total assets at end of 1904, $69,432.66. Liabilities, $47,283.64. Treasurer does not keep his books as well as might be done. He also acts as Clerk, for which dual position he receives $400 per annum. An audit was petitioned for by a considerable number of petitioners, and was granted by the Government to take place in January, 1906.

City of Peterborough, County of Peterborough.

Total assets of City, $5,874,264.00. Tax rate, 18 mills. General rate, separate schools, 19 4-10 mills. Collector's roll, $108,868.04. Up to 1st July, 1905, balance remaining $1,358.48. Sinking funds amount to $77,-

010.98. The Water Works Department cost $247,000 and is managed by a Board of Commissioners.

The receipts for 1904 were	$171,586 28
The payments for 1904 were	198,357 83
Balance overdraft in Ontario Bank, Peterborough	$ 26,771 55

Including this overdraft and the current liabilities, the latter stand at $31,730.40, and adding the debentures, $662,315.08, the entire liabilities stand at $694,045.48. The assets at $852,720.82. The principal items of these are:

Surplus in hands of original Board of Commissioners	$ 43,314 26
Sinking Funds	77,010 98
City property	147,525 77
Schools	82,516 00
Water Works	247,000 00
Ashburnham W. Works and Buildings, lately annexed	19,500 00
Sewers	96,071 56
Granolithic walks	57,393 62
Bridges	21,985 83
Miscellaneous	60,402 80
	$852,720 82

The books of the new city are well and accurately kept by the Treasurer, who has acted as such since 1896. His salary at present is $700 per annum.

Township of Asphodel, County of Peterborough.

Total receipts for 1904	$10,615 61
Total payments for 1904	10,490 44
Balance in Treasurer's hands	$125 17

Total assessment of Township, $844,375.00 Tax rate nearly 6 mills without school rates. Collector's roll for 1904, $9,033.38; paid on 27 June, $8,987.72. Assets at close of year, $485.40. Liabilities, $200. Treasurer keeps books fairly well and has been in office 22 years. He receives a salary of $65 per annum.

Township of Otonabee, County of Peterborough.

Total assessment of Township, $1,970,429.00. Tax rate, 4 9/10 mills in dollar without school rates. Collector's roll for 1904, $16,849.15; all paid except about $200.

Total receipts for 1904	$18,028 81
Total payments for 1904	18,005 39
Balance in Treasurer's hands	$23 42

Total assets at close of year, $11,851.76. Liabilities, $6,293.64. Treasurer acts as Clerk also, and receives $240 per annum for acting in the dual capacity. He is a good officer and accurate in his accounts.

Township of Smith, County of Peterborough.

Total receipts for 1904	$14,545.52
Total payments for 1904	13,181 46
Balance in Bank of Toronto, Peterborough	$1,364 06

Total assessment of Township, $1,479,055.00. Tax rate, 5 3/20 mills on the dollar without school rates. Collector's roll for 1904, $12,996.37; paid in full except some $33 for abatements. Total assets at close of year, $3,296.60. Total liabilities at close of year, $1,362.15. Treasurer acts as Clerk, also receives $300. per annum for the work in both positions. He is an excellent officer and accurate.

Township of North Monaghan, County of Peterborough.

Total receipts for 1904	$6,909 73
Total payments for 1904	5,447 11
Balance, Ontario Bank, Peterborough	$1,462 62

Total assessment about $600,000. Roll not returned. Collector's roll, $4,926.97; paid in full, $94.36 allowed for deductions. Tax rate 3 4/5 mills without school rates or specials. Assets at close of year, $4,644.62. Liabilities, $1,762.06. Treasurer in office 5 years; salary, $40 per annum; good officer; books well kept.

County of Peterborough.

This County has had three Treasurers within a few years. It is to be hoped that the present occupant of the office will be longer lived than his predecessors. Total assessment of municipality $8,099,096.00. Tax rate, 2 4/5, yielding in County rate, $22,677.45, which was paid in full. The assets of the County are placed at $120,466.36, which includes $93,355.00 for county property, and liabilities are $70,168.87, which sum includes $56,062.96 for debentures. The treasurer, as mentioned above, is a new appointment, and judging from appearance is likely to prove an improvement on the last. For years the books of this County have been badly kept, but this fact did not appear to worry the County Council at all. Treasurer's salary is $1,200 per annum.

Village of Havelock, County of Peterborough.

Total receipts for 1904	$6,845 30
Total payments for 1904	$6,510 74
Balance in Treasurer's hands	$334 56

Assessment of village, $158,360. Tax rate, 2½c. in dollar, $3,959.17, paid in full. Total assets at close of year, $5,404.73. Liabilities, $3,315.12. Treasurer's salary, $35 per annum. In office 6 years; books well kept.

Village of Norwood, County of Peterborough.

Total assessment of municipality, $230,560.00. Tax rate, 23 mills in dollar. Collector's roll, $5,575.35; paid in full. Total receipts in $7,285.14. Payments, $7,037.20. Balance in Union Bank, Norwood, $247.94. Assets at close of year, $3,825.19. Liabilities, $4,205.56. The village has a High School and a Public School, which are not included in above statement of assets. Treasurer keeps books correctly and has done so for 3 years. His salary is $25 per annum, which seems too small, considering he has given $3,000 security.

Township of Burleigh and Anstruther, County of Peterborough.

Total receipts for 1904, $3,720. Payments, $2,684.12. Balance, $1,035.88, in Treasurer's hands. Total assessment of municipality, $105.-885.00. Tax rate, 15 mills without school rates. No bank account books, otherwise fairly well kept. Collector's roll for 1904, $2,730.83, of which $185.29 was not collectable. Balance paid. Assets at close of year, $3,135.88. Liabilities, $2,200.33. Treasurer has been in office 6 years; salary, $35 per annum.

Township of Douro, County of Peterborough.

Total receipts for 1904	$12,945 84
Total payments for 1904	11,672 79
Balance on hand and in bank	$1,273 05

Assessment of Township, $755,940.00. Tax rate, 5 mills on the dollar, without school rates or specials. Collector's roll for 1904, $7,596.01; paid in full except $3.15 remitted. No bank account kept in cash book. Total assets at close of year, $1,997.83. Liabilities, $7,402.51; mostly drainage and school debentures. Treasurer has been in office 5 years and receives $60 per annum.

Township of Harvey, County of Peterborough.

Total assessment of municipality, $198,625.00. Tax rate, 2½ cents in dollar; including school rates. Total receipts for 1904, $4,226.08. Payments, $4,422.45. Due Treasurer for over draft, $196.37. Total assets at close of year, $3,650.60. Liabilities, $6,375.15. Treasurer has been in office 31 years and receives $45. per annum. A worthy man but has no qualifications in the way of keeping books.

Township of Chandos, County of Peterborough.

Total receipts for 1904 were	$2,322 83
Total payments for 1904 were	2,188 46
Balance in Treasurer's hands	$134 37

Total assessment of Township, $57,952.00. Tax rate, 18 4/10 mills, without school rates. Collector's roll for 1904, $2,718.02; paid up to June, 1905, $1,983.82. Assets at close of year, $2,337.53. Liabilities, $1,828.99. Treasurer has been in office 6 years and receives a salary of $40 per annum.

Township of Galway and Cavendish, County of Peterborough.

Total receipts for 1904 were	$2,140 30
Total payments for 1904 were	1,700 91
Balance in Treasurer's hands	$439 39

Total assessment of Township, $69,630.00. Tax rate in dollar, about 3c., including all taxes. Collector's roll, $1,494.28; paid up to June, $898.00. Assets at close of year, $2,126.81. Liabilities, $1,466.63. Treasurer in office 14 years; salary, $20. per annum; poor salary and poor return for it.

Village of Lakefield, County of Peterborough.

Total receipts for 1904 were	$12,675 28
Total payments for 1904 were	12,561 81
Balance in Treasurer's hands	$113 47

Total assessment of village, $403,450.00. Tax rate, 18 mills on dollar. Collector's roll for 1904, $5,933.35; paid in full. Total assets at close of year, $28,289.76. Liabilities, $27,041.53. There is a sinking fund of $7,972.59, partly in cash and partly in debentures. Teasurer is an efficient Treasurer and has been in office 25 years; he receives a salary of $60 per annum.

JULY.

County of Lanark.

Total assessment of County, $9,124,706.00. Tax rate, 2½ mills. County rates for 1904, $24,361.76; all paid. No sinking funds. Total receipts, $61,468.26. Payments, $61,494.98. Overdrawn account, $26.72. Total assets, including court house, etc., $54,000. Industrial farm and house of industry, $33,974.55, amount to $102,877.62. Liabilities, $56,836.72. Treasurer has been in office 15 years and receives $1,000. per annum, besides having his guarantee bond paid by County. He is an efficient officer and keeps the County books well.

Town of Perth, County of Lanark.

Total receipts for 1904	$33,749 15
Total payments for 1904	27,560 46
Balance in Merchants Bank of Canada, Perth	$6,188 69

Total assessment of Town, $1,225,575. Tax rate, 20 8/10 mills in dollar. Collector's roll, $25,639.40; all paid except about $100 remitted by Council. Total assets, $91,588.24. Liabilities, $88,872.63. Treasurer who also acts as such for the county receives $250 per annum, being $150 for the town proper and $100 for attending to the electric light accounts. He is a good officer and keeps the Town books in a satisfactory manner. Total assets, $91,588.24. Liabilities, $88,872.63.

Village of Lanark, County of Lanark.

Total receipts for 1904, $6,877.47. Payments, $6,435.24, leaving balance, $442.23, at close of year in Bank of Ottawa, Lanark. Assessment of village, $173,105.00. Tax rate, 25 mills on the dollar. Collector's roll, $4,354.36; practically paid in full, only $3 remaining. Assets, $17,142.23, at close of year. Liabilities, $4,932.65. Treasurer receives $100. for filling the dual position of Clerk and Treasurer and deserves more money, being a good officer.

Town of Almonte, County of Lanark.

Total receipts for 1904	$49,252 01
Total payments for 1904	45,092 46
Balance on hand and in Bank	$4,159 55

Total assessment of Town, $786,055.00. Tax rate. 25 and 26 mills 25c. on the dollar $26.07 for separate school supporters. Collector's roll, $19,895.44; practically all paid. The electric light plant, valued at $38,000, is the property of the town. The total assets are $117,927.19. Liabilities (all debentures), $104,538.61. Sinking funds amount to $2,667.64. Schools to $12,000. Town hall and bridges, $50,500. Treasurer has been in office since 1899, and receives a salary of $125 per annum, which is not sufficient remuneration for the work done, which at times is quite onerous.

Township of Bathurst, County of Lanark.

,,Total assessment of municipality, $800,720, (1903). Tax rate, 8 mills without school rates. Collector's roll, $8,543.72; paid in full except some $20 allowed by Council.

Total receipts for 1904	$10,684 67
Total payments for 1904	8,710 01
Balance (on hand $35.98, and bank of Montreal, $1,938.68	$1,974.66

Total assets at close of year, $3,113.77. No liabilities of any kind. Treasurer has just been appointed, salary, $60 per annum.

Township of Lanark, County of Lanark.

Total receipts for 1904	$7,109 91
Total payments for 1904	6,826 72
Balance in Bank of Ottawa, Lanark	$283 19

Total assessment, $454,995 for 1904, ($857,795 for 1905). Collector's roll, $6,066.33; paid in full. Tax rate, 5 1/10 mills without school rates. Assets at close of year, $3,096.67. Liabilities, $190.25. Treasurer keeps the Township books in good order and receives $40 per annum. He has been in office two years

Township of Lavant, County of Lanark.

Total receipts for 1904	$2,491 63
Total payments for 1904	2,410 76
Balance in Treasurer's hands	$80 87

Total assessment of Township, $52,962.00. Tax rate, 11 1/10 mills without school rates. No bank account. Collector's roll ($1,716.76; mostly paid. Treasurer has been in office one year and receives a salary of $30 per annum. No liabilities, and the only assets appear to be the few dollars in the Treasurer's hands.

Township of North Elmsley, County of Lanark.

Total assessment of Township, about $500,000.00. Tax rate 9 mills without school rates. Collector's roll, $4,332.06; practically paid in full.

Total receipts for 1904	$5,122 14
Total payments for 1904	4,196 83
Balance on hand and in bank	$925 31

There are no liabilities and the assets inclusive of above cash balance amount to $1,243.31. Treasurer has not been long in office. He receives a salary of $40. per annum.

Township of Montague, County of Lanark.

Total assessment of Township, $583,286.00. Tax rate, 8 mills without school rates. Collector's roll, $8,798.36; paid in full excepting deduction $27.62, and defaulter's list, $68.94.

Total receipts for 1904	$10,861 00
Total payments for 1904	10,983 16
Balance due Treasurer	$122 16

Total assets at close of year, $5,537.90. Liabilities, $4,646.95. Treasurer has been in office some years and receives $50 per annum.

Township of Ramsay, County of Lanark.

Total receipts for 1904	$15,250 31
Total payments for 1904	12,682 49
Balance in Bank of Montreal, Almonte	$2,567 82

Total assessment, $680,715.00. Tax rate, 8 2/10 mills without school rates. Collector's roll for 1904, $11,712.50; paid in full except about $33. Treasurer's salary, $75 per annum. In office two years; keeps the Township books and accounts very well.

Township of Pakenham, County of Lanark.

Total receipts for 1904	$11,086 06
Total payments for 1904	9,417 95
Balance in Treasurer's hands	$1,668 11

Total assessment 1904, $603,552.00. Tax rate, 5½ mills without school rates. Collector's roll, $9,064.88; paid in full. Treasurer receives a salary of $40 per annum and has been in office 16 years. Total assets, $4,268.92. Liabilities, all debentures, $15,670.26.

Township of Carleton Place, County of Lanark.

Total assessment of Town, $913,555.00. Tax rate, 25 mills on dollar. Collector's roll, $22,895; paid in full, less errors and exemptions, $446.33.

Total receipts for 1904	$46,479 86
Total payments for 1904	41,851 20
Balance on hand ($136.56), Bank of Ottawa ($4,492.10)	$4,628 66

No sinking funds. Assets, $95,686.66. Liabilities, chiefly debentures, $81,615.00. Treasurer has been in office 31 years and receives a salary of $125 per annum, which is very little for the work done. He is a highly efficient officer.

Town of Smith's Falls, County of Lanark.

Total receipts for 1904	$650,937 18
Total payments for 1904	646,795 26
Balance in Union Bank, Smith's Falls	$4,141 92

Total assessment of Town, $1,538,945.00. Tax rate, 24 mills. Collectors roll, 1904, $42,003.48; paid on account, $40,471.50. Total assets at close of year, including water works, $276,981.46, amount to $520,228.16. Liability, including debentures, $309,471.79, are $397,722.25. Treasurer has been in office since March, 1903, and receives $250 per annum. I cannot compliment him on his bookkeeping at present, but he may improve by experience.

Township of Cambridge, County of Russell.

Total receipts for 1904	$15,503 26
Total payments for 1904	15,301 00
Balance in Treasurer's hands	$202 26

Total assessment of municipality, $449,725.00. Tax rate, 10 mills without school rates or special taxes. Collector's roll for 1904, $12,576.97; $508.50 returned to County Treasurer, $78,65 remitted by council, balance; paid. No bank account. Total assets at close of year, $5,428.81. Liabilities, general, $4,036.11; special, $7,907.89; total $11,944.00. For further particulars as to this Township, see Auditor's report attached.

Village of Casselman, County of Russell.

Total assessment of Village, $61,742.00. Tax rate, 28.40 mills in dollar. Collector's roll for 1904, $1,723.62; paid in full, less $30 returned to County Treasurer.

Total receipts for 1904	$3,068 14
Total payments for 1904	2,848 08
Balance in Treasurer's hands	$220 06

Assets at close of year, $1,650.02. Liabilities, $2,628.00. There is a sinking fund of $516.59 deposited in bank of Commerce, Ottawa, for a bridge debenture of $2,000 included in the above liabilities. Treasurer receives $20 per annum and has been in office 2 years. His books are fairly well kept.

Village of Wellington, County of Prince Edward.

Total receipts for 1904 were $4,291.15. Payments, $3,913.02, leaving a balance of $378.13 in Metropolitan bank at Wellington. Total assessment $217,812.00, (1904). Tax rate, 11 mills and sundry charges. Collector's roll, $2,718.35; all paid except $5.44, uncollectable. Total assets were $3,178.77. Liabilities, $1,600.00. Treasurer has been in office 9 years and his books might easily be better kept, but as he only gets $15 per annum for salary, he does not get much encouragement to do better.

Township of Sophiasburgh, County of Prince Edward.

Assessment roll for 1904, $988,550.00. Tax rate, 6 1/10 mills without school rates. Collector's roll, $8,974.64; all paid but about $66, uncollectable. Total receipts, $9,928.89. Payments, $9,347.83. Balance on hand and in bank, $581.06.

Total assets, $4,503.57, besides which there is in Standard Bank of Picton, Clergy reserve fund of $3,417.83; liabilities, $116.25. Treasurer has been in office 6 years and receives $100 per annum.

County of Prince Edward.

Total receipts for 1904	$18,319 42
Total payments for 1904	17,396 80
Balance, Bank of Montreal, Picton	$922 62

Equalized assessment of municipality, $7,261,469.00 County rates for 1904, $14,522.94; paid in full. Tax rate, 2 mills on dollar. Assets at close of year, $34,422.62, including County property, $33,500, and cash in bank, $922.62. There are no liabilities. Treasurer receives $400. salary, which seems small for a County Treasurer and a good accountant besides. He was appointed in 1889.

Town of Picton, County of Prince Edward.

Total assessment of municipality, $1,386,010 (1904. Tax rate, 18½ mills on dollar. Collector's roll for 1904, $26,306.61; all paid except about $60. Total receipts for 1904, $28,958.09. Payments, $33,199.72. Balance overdrawn in Bank of Montreal, Picton, $4,241.63. Assets at close of year, principally real estate, $89,494.56. Liabilities consisting of debentures and the above overdraft in the Bank of Montreal $40,861.61. Treasurer has been in office 18 years, and receives a salary of $250. per annum with $25, additional for keeping the public school accounts. I found his books correct.

Township of North Marysburgh, County of Prince Edward.

Total receipts for 1904	$10,489 34
Total payments for 1904	10,005 07
Balance on hand and in bank	$484 27

Total assessment for 1904, $544,000., (equalized). Tax rate, 8.20 mills without school rates. Collector's roll, $5,404.70; paid in full. Assets comprising, $6,898.91 in Clergy reserve investments, amount to $8.459.12. No liabilities except about $30, for some small accounts. Treasurer has been in office 20 years and receives $50 per annum for salary.

Township of Hillier, County of Prince Edward.

Total receipts for 1904	$8,037 58
Total payments for 1904	7,857 04
Balance in Standard Bank of Canada, Wellington.	$180 54

Total assessment. $738,790. Tax rate, 6½ mills without school rates. Collector's roll for 1904, $7,400.89; paid in full. Total assets, inclusive of Town Hall, $1,500, amount to $1,927.96. There are no liabilities. Treasurer keeps books fairly well. He has been in office 13 years, and receives $75. per annum.

Township of Hallowell, County of Prince Edward.

Total assessment of municipality, $220,940.00. Tax rate, 6½ mills without school rates. Collector's roll, $11,677.24; paid in full. Total receipts, $12,576.75. Payments, $13,346.90, showing $770.15 overdrawn in Standard Bank, Picton. Total assets amount to $3,359.86. The liabilities consist of the above liability to the bank of $770.15. Treasurer's books are well kept. He gets a salary of $50 per annum and has been in office 16 years.

Township of Ameliasburg, County of Prince Edward.

Total receipts for 1904	$15,213 07
Total payments for 1904	15,155 45
Balance in Treasurer's hands	$57 62

Total assessment of Township, $1,129,690.00. Tax rate, 7.75 mills without school rates. Collector's roll, $12,146.56; paid to within $250. Total assets, $28,309.78. Liabilities, $17,834.35. Treasurer has been in office 3 years and receives a salary of $125 per annum. I was sorry to see his books for 1905 not written up, but I understood him to say it would not occur again.

Township of South Marysburgh, County of Prince Edward.

Total receipts for 1904	$5,353 51
Total payments for 1904	5,137 23
Balance in Standard Bank of Canada, Picton	$216 28

Total assessment of Township about $400,000. Tax rate, 6 mills without school rates. Collector's roll, $5,965; paid in full except about $75, remitted by Council and uncollectable. Total assets, $11,133.08, of which the Clergy Reserve fund owns about $10,000 invested funds. Liabilities, $1,785.11. Treasurer makes a very good officer and has held the position for 8 years. He receives $75 salary per annum.

SEPTEMBER.

County of Lambton.

Total receipts for 1904	$113,352 17
Total payments for 1904	97,664 10
Balance on hand, $578.09; Traders' Bank of Canada, $15,109.98	$15,688 07

Total assessment of County, 1904, $31,327,000.00. Tax rate, 1 9/10 mill in dollar. County rates for 1904, $59,368.72: paid in full except balance on 1 Township. Total assets, including $72,500.00 for county buildings and cash on hand in bank ($15,688.07) as above, $112,290.94. Liabilities, $44,687.75. Treasurer has been in office 12 years, and receives a salary of $1,100.00 per annum. He is a careful and efficient officer.

Town of Sarnia, County of Lambton.

Total receipts for 1904	$533,818 68
Total payments for 1904	533,336 00
Balance in Treasurer's hands	$482 68

Total assessment of Town, $3,096,488.00; for 1905, $4,330,568.00. Tax rate, 23 mills in dollar. Collector's roll for 1904, $88,694.49: paid on to 18th September, $83,700.00. Assets amount to $558,173.00. This amount includes school property, $100,000: waterworks, $130,000.00. Local improvements, $143,300.00. Liabilities, $520,668.80, which amount includes debentures, $429,125.07: and Bank of Montreal overdraft, $68,401.89. The Sinking Fund stands at $10,578.53. Balance in Bank of Montreal at close of year, $14,193.33, to be deducted from the above overdraft of $68,401.89. Treasurer is a competent official, and has held the position for nearly 4 years. His salary is $700 per annum.

Township of Sarnia, County of Lambton.

Total assessment of Township, $1,220,985.00. Tax rate, 7 4/10 mills, without school rates or drainage. Collector's roll for 1904, $18,353.80; all paid but about $250 bad. Total receipts, $22,608.51. Payments, $22,849.56. Overdraft in Industrial Loan, Sarnia, $241.05. Assets at close of year, $5,209.80. Liabilities, chiefly debentures, $18,675.31. Treasurer keeps the Township books fairly well, and receives a salary of $125. He has been in office 10 years.

Township of Plympton, County of Lambton.

Total assessment of Township, $2,052,700.00. Tax rate, 6½ mills, without school rates or drainage assessment. Collector's roll, $25,643.10, paid in full.

Total receipts	$29,101 91
Total payments	29,880 57
Balance overdrawn in current account 31st December, 1904	$778 66

In banks on Drainage account, 31st December, 1904, $3,366.89. Total assets at close of year, $11,031.14. Total liabilities, all debentures, $11,016.75. Township books are fairly well kept by Treasurer. He has been in office 5 years, and receives an annual salary of $150.

Village of Arkona, County of Lambton.

Total receipts for 1904	$6,680 11
Total payments for 1904	5,650 25
Balance in Treasurer's hands	$1,029 86

Assessment of Village, $110,975.00. Collector's roll not produced. Treasurer says all paid except about $20. Treasurer does not know tax rate, nor what the assets and liabilities are. Does not appear to get any salary. So far as I can judge, these are the poorest kept books in the County.

Township of Warwick, County of Lambton.

Total receipts for 1904	$25,472 17
Total payments for 1904	23,921 79
Balance on hand and in banks	$1,550 38

Total assessment, $2,291,300.00. Tax rate, 6 mills, without school rates. Collector's roll, $19,837.37, paid. Total assets, $1,697.63. Liabilities, $6,754.93, mostly debentures. Treasurer has been in office 10 years, and receives an annual salary of $100.

Town of Forest, County of Lambton.

Total assessment, $426,111.00. Tax rate, 21 mills in dollar. Collector's roll, $9,792.82, all paid except $50 uncollectable, and $100 sold for taxes. Total receipts for 1904, $21,391.21. Payments, $19,903.81. Balance on hand and in bank, $1,487.40. Total assets, $37,820.68. Liabilities, $19,023.63. Treasurer keeps the Town books very well, and receives a salary of $40.00 per annum. Has been in office 12 years.

Village of Watford, County of Lambton.

Total receipts for 1904	$14,302 39
Total payments for 1904	12,573 92
Balance in Merchants' Bank of Canada, Watford	$1,728 47

Total assessment of Village (1904), $332,965.00. Tax rate, 22 mills. Collector's roll (1904), $8,226.32, all paid except $25.00 returned to County Treasurer. Total assets at end of year, $28,814.44. Liabilities, $20,397.18. Treasurer's books fairly well kept. Salary $50.00 per annum. In office 10 years.

Township of Dawn, County of Lambton.

Total assessment of Township, $1,365,000.00. Tax rate, 9 mills, without school rates. Collector's roll, 1904, $26,110.27, of which there was paid to 1st September, 1905, $9,086.82. Total receipts for 1904, $38,970.26; and payments, $38,659.20. Balance, $311.06, in Treasurer's hands. Total

assets at close of year, $70,738.88. Liabilities, $47,237.40. Treasurer has been in office one year, and receives a salary of $135 per annum. He has not shown any great ability so far in carrying the duties of his office.

Township of Euphemia, County of Lambton.

Total receipts for 1904	$25,984 35
Total payments for 1904	25,602 13
Balance in Treasurer's hands	$382 22

Total assessment, $1,039,350.00. Tax rate, 4 3/10 mills in dollar, without school or drainage rates. Collector's roll, $13,111.10, paid in full except $86.61 returned to County Treasurer. Total assets at close of 1904, $10,296.94. Liabilities, $14,045.48. Treasurer has been in office six years, and receives a salary of $90.00 per annum.

Village of Oil Springs, County of Lambton.

Total assessment of Village, $324,592.00. Tax rate, 2 cents in dollar. Collector's roll, $6,970.69, settled in full, $153.40 remitted by Council. Total receipts for 1904, $30,250.18. Payments, $30,504.74, showing balance due Treasurer of $254.56. Total assets for 1904, $6,176.02, without counting town hall, schools, etc. Total liabilities, $29,394.46, mostly debentures. Treasurer is a good officer, and keeps the books well. He receives a salary of $90.00 per annum, and was appointed in May, 1905.

Town of Petrolia, County of Lambton.

Total receipts for 1904	$80,041 05
Total payments for 1904	91,088 01
Balance overdrawn Bank of Toronto, Petrolia	$11.046 96

Total assessment of Town for 1904, $1,335,245.00. Tax rate, 2 95/100 cents in the dollar. Collector's roll, $40,737.55, all paid except $153.14 at date of my visit. Total assets at end of year, $294,650.54. This amount includes $46,050.00 for town hall, $28,000.00 for schools, $188,719.29 for waterworks. Liabilities, $239,961.22, which comprises $212,278.71 for debentures, and $27,682.51. Treasurer has been in office 3 years, and receives $250.00 per annum. He is a careful and efficient officer.

Town of Wallaceburg, County of Kent.

Total assessment of this Town, $663,550.00. Tax rate in dollar, 3 cents. Collector's roll for 1904, $20,530.53, of which $3,742.00 was still due at the date of my visit. Total assets at close of year, $114,289.62. Liabilities, which consist principally of debentures, $120,408.71. Treasurer has been in office 16 years, and receives a salary of $150 per annum. He is a careful and efficient officer.

Total receipts for 1904	$64,990 86
Total payments for 1904	64,866 62
Balance in Bank of Montreal, Wallaceburg	$124 24

This municipality has given large support to manufactories, which, so far, have not met with the success anticipated, and the ratepayers have a heavy load to carry. It is hoped that in the near future the burden will be lightened, but patience is required.

OCTOBER, 1905.

County of Bruce.

Total receipts for 1904	$85,485 80
Total payments for 1904	80,902 90
Balance on hand, $921.55; and in Bank of Commerce, $3,661.35	$4,582 90

County rates for 1904, $35,556.56, all paid at date of my visit except $738.49 due by Town of Wiarton. Tax rate, 1.37½ mill. Total assets, inclusive of county buildings, $55,000.00; and House of Refuge, $25,000.00, amount to $89,002.27. Liabilities, inclusive of House of Refuge debentures, $15,545.06, amount to $18,336.77. Treasurer has been in office 19 years, and receives a salary of $1,200.00 per annum. He is a trustworthy and efficient officer.

Township of Brant, County of Bruce.

Total assessment of Township, $2,027,000.00. Tax rate, 4½ mills, without school rates. Collector's roll, $17,018.15, all paid except the sum of $2.40.

Total receipts for 1904	$28,112 54
Total payments for 1904	26,778 96
Balance in Bank of Commerce, Walkerton	$1,333 58

Total assets, nearly all cash in banks, $9,790.00. Total liabilities, $7,285.15. Treasurer has been in office 25 years, and is now retiring after a long and honorable career. He was paid $150 salary per annum.

Town of Walkerton, County of Bruce.

Total receipts for 1904	$57,970 14
Total payments for 1904	58,755 76
Balance overdrawn, Merchants' Bank of Canada, Walkerton	$785 62

Total assessment of town, $704,735.00. Tax rate, 28 mills. Collector's roll for 1904, $20,791.24, practically paid in full. Total assets, inclusive of schools, $24,000.00: town hall, $15,000.00; and waterworks, $48,500.00; amount to $115,478.34. Liabilities, chiefly debentures, $112,025.01. Treasurer has been in office since 1901, and receives $300.00 for annual salary. He is a faithful and competent officer.

Township of Culross, County of Bruce.

Total receipts for 1904	$13,279 85
Total payments for 1904	11,539 41
Balance in Bank of Hamilton, Teeswater	$1,740 44

Total assessment of Township, $1,745,150.00. Tax rate, 3.37 mills, without school rates. Collector's roll, $11,176.71, paid in full except about $9.00. Total assets at close of year, $2,418.66. Liabilities, $909.46. Treasurer has only been in office 1 year, but keeps the Township books very well. He receives a salary of $85.00 per annum.

Township of Greenock, County of Bruce.

Total assessment of Township, $1,500,000.00. Tax rate, 3 7/10 mills, without school rates. Collector's roll, $12,859.98, practically paid in full.

Total receipts for 1904	$17,355 74
Total payments for 1904	15,412 93
Balance on hand and in bank	$1,942 81

Total assets, cash as above, $1,942.81. Liabilities, $20,000.00. Bridge debentures. The old Treasurer, who had served the Township faithfully for many years, retired at the end of 1904, and a new one was appointed. Salary $50.00 per annum.

Township of Elderslie, County of Bruce.

Total receipts for 1904	$15,550 81
Total payments for 1904	14,518 93
Balance in Merchants' Bank of Canada, Chesley	$1,031 88

Total assessment of Township (equalized), $1,797,900.00. Tax rate, 6 1/10 mills, without school rates. Collector's roll, $11,622.86, paid in full. Total assets, cash in bank, $1,031.88. No liabilities. Treasurer has been in office 4 years, and receives an annual salary of $90.00 per annum.

Township of Bruce, County of Bruce.

Total receipts for 1904	$19,306 11
Total payments for 1904	18,714 65
Balance in Treasurer's hands	$591 46

Total assessment for 1904, $1,396,595.00. Tax rate, 5 mills in the dollar, without school rates. Collector's roll, $13,631.82, paid up to within $50.00. Total assets, $16,156.45, which includes $13,000.00 for schools. Liabilities, $4,764.82. Treasurer acts as Clerk also, and receives for dual office $260.00 per annum. About 2 years in office.

Town of Kincardine, County of Bruce.

Total receipts for 1904	$29,294 82
Total payments for 1904	26,255 11
Balance in Merchants' Bank, Kincardine	$3,039 71

Total assessment, less exemptions, $628,443. Tax rate, 23 mills in dollar. Collector's roll for 1904, $13,539.17; returned against land $432.90; arrears, $408.22; balance paid. Total assets, which include Sinking Fund, $19,982.01; waterworks, $44,276.14; electric light plant, $15,792; iron bridges, $15,000; amount to $150,943.25. Liabilities, which consist chiefly of debentures, $77,837.18. Treasurer has been in office since 1886, and is a capable, hard working official. He receives a salary of $150 per annum, which should be increased considerably.

Village of Teeswater, County of Bruce.

Total receipts for 1904	$11,119 48
Total payments for 1904	9,288 88
Balance in Treasurer's hands	$1,830 60

Total assessment about $250,000. Rate, 18 mills in dollar. Collector's roll, $4,746.84, practically paid in full. Total assets, $36,154. Liabilities, all debentures, $19,086. The late Treasurer having died recently, a successor was appointed who had only been in office a month at the date of my visit. He appears to be a good man, and I have no doubt will earn his salary which is only $50 per annum.

Village of Chesley, County of Bruce.

Total receipts for 1904	$25,409 57
Total payments for 1904	22,284 77
On hand, $87.15; and in Bank of Hamilton, Chesley, $3,037.65	$3,124 80

Total assessment of Village (1904), $395,380. Tax rate, 23 mills in dollar. Collector's roll for 1904, $11,156.85, paid in full, except a few rebates. Total assets, including $20,000 in school property, amount to $32,767.70. Liabilities, nearly all debentures, $44,929.35. Treasurer has been in office 3 years, and receives $57 per annum. Sinking Funds deposited in Bank of Hamilton, Chesley, amount to $2,249.35.

Village of Paisley, County of Bruce.

Total receipts for 1904	$18,209 63
Total payments for 1904	16,067 79
Balance in Western Bank of Canada, Paisley	$2,141 84

Total assessment of Village, (equalized), $268,110. Tax rate, 17 mills in dollar. Collector's roll, $5,862.35, paid in full. Total assets at close of year, $30,865.38. Liabilities, chiefly debentures, $18,442.73. Treasurer keeps books of municipality very well. In office 15 years. Salary, $45 per annum, which would stand an increase in such a thriving community.

Village of Tiverton, County of Bruce.

Total receipts for 1904	$2,187 79
Total payments for 1904	2,100 35
Balance in Treasurer's hands	$87 44

Total assessment, 1904 (equalized), $100,160. Tax rate, 26 mills in dollar. Collector's roll, $1,894.30, paid in full. Total assets at close of year, $5,823.78. Liabilities, $800. Treasurer has been in office six years. Salary, $25 per annum.

Township of Carrick, County of Bruce.

Total assessment of Township in 1904, $2,110,311. Tax rate, 2 mills in dollar, without school rates. Collector's roll, $15,384.90, paid in full.

Total receipts for 1904	$17,610 00
Total payments for 1904	16,007 27
Balance on hand and in bank	$1,602 73

Total assets at close of year, $9,391.67. Liabilities, $7,200. Treasurer has been in office 2 years, and receives a salary of $90 per annum. I cannot commend his bookkeeping methods.

Town of Southampton, County of Bruce.

Total assessment for 1904, $357,337. Tax rate, 26 mills. Collector's roll, $8,655.15, on which was paid at the date of my visit, in October, 1905, $8,196.78. Total receipts for 1904, $21,221.43; payments, $20,408.35. leaving a balance in Bank of Hamilton of $813.08. Treasurer's salary, $90 per annum. Treasurer has only been in office a few months, but is likely to do well. Total assets, $63,081.46. Liabilities, all debentures, $53,-275.83.

Township of St. Edmonds, County of Bruce.

Total receipts for 1904	$2,804 17
Total payments for 1904	2,634 87
Balance in Treasurer's hands	$169 30

Assessed value of Township (equalized), $36,025. Tax rate, about 25 mills. Collector's roll, $1,851.26, adding special rates. Total assets, $2,-542.49, mostly unpaid taxes, which are far behind. Liabilities, $1,231.69. Treasurer has been in office since 1903, and gets $35 salary per annum. He is a very decent, worthy man, but knows nothing whatever about keeping accounts.

Township of Saugeen, County of Bruce.

Assessed value of Township for 1904, $840,820. Tax rate, 5¾ mills, without school rates. Collector's roll, $7,683.64, practically paid in full. Total receipts, $10,874.70; payments, $10,649.60, leaving balance of $225.10 on hand and in bank. Total assets at close of year, $259.13. Liabilities, $162.07. Treasurer has been in office since 1892, and receives a salary of $82.50 per annum.

Village of Port Elgin, County of Bruce.

Total receipts for 1904	$24,314 08
Total payments for 1904	24,546 76
Balance due to Bank of Hamilton, Port Elgin	$232 68

Total assessment, $297,087. Tax rate, 21 mills. Collector's roll, $6,-600.04, paid in full except a few petty exemptions.

The Debenture Account amounts to		$41,925 11
From which may be deducted:		
Bank of Hamilton deposit	$4,514 41	
Balance Brush Loan	3,400 00	
Payments 111 private parties	4,662 00	
		12,576 41
Liability		$29,348 70

There is another debenture which, however, may not prove a liability, on account of conditions not being fulfilled. The amount is for $5,000.00. The Treasurer receives $50 per annum, and has been in office 1 year.

Town of Wiarton, County of Bruce.

Total receipts for 1904	$82,607 03
Total payments for 1904	82,959 77
Balance overdrawn in Union Bank of Canada, Wiarton	$352 74

The bank agent says the proper overdraft is $1,029.08, which makes a difference of $676.34 against the Town. Total assessment for 1904, $712,012. Tax rate, 26 mills. Collector's roll, $19,611.53, all paid except about $500. The assets amount to $154,250.18. Some of the items, however, cannot be considered as such, for instance, $25,000 loaned to the Beet Sugar Co. I understand the Town will lose another $25,000.00 in this unfortunate transaction. The debenture liability amounts to $151,922.95 and notes in bank and County rate, $23,153.57, in all $175,076.52 for liabilities. The Treasurer has not been quite a year in office yet. He gets a salary of $150 per annum.

Township of Brighton, County of Northumberland.

Assessed value of Township, $1,189,570. Tax rate, 3½ mills in the dollar, without school rates. Collector's roll, $9,505.64, all paid except abatements, $23.79.

Total receipts for 1904	$11,625 27
Total payments for 1904	9,927 02
Balance in Treasurer's hands	$1,698 25

No bank account. With this exception books are fairly well kept. Total assets, $2,398.25. No liability.

United Counties of Northumberland and Durham.

Total receipts for 1904	$93,378 82
Total payments for 1904	89,187 00
Balance in Bank of Toronto, Cobourg	$4,191 82

Equalized assessment of County, $26,500,250. County rates for 1904, $42,450.29, paid in full. Tax rate, 1½ mills in the dollar. Special, .01019 mills. Total assets, $81,004.67, which amount includes County property, $51,000; Sinking Funds, $15,282.30. Total liabilities, which include Bank of Toronto, $30,000; and debentures, $20,000, amount to $50,311.36. Treasurer has been in office 14 years as Treasurer and Clerk, and he is a capable and industrious officer. His salary for the dual position is $1,700 per annum.

Town of Cobourg, County of Northumberland.

Total receipts for 1904	$69,736 89
Total payments for 1904	67,225 44
Balance in Bank of Toronto, Cobourg	$2,511 45

Assessed value of Town for 1904, $1,551,720. Tax rate, 27 3/10 mills in dollar. Collector's roll for 1904, $46,676.56, balance due, $2,694. Total assets, which include $201,000 of Town property, $214,650.70. Liabilities, mostly debentures, $253,558.98. Treasurer is a careful officer, and has been in office 10 years. Salary per annum, $400. For the audit of 1905, in response to some local pressure, it was thought advisable that an accountant appointed by Government should act along with the local auditor in the audit of 1905 accounts. This proposition was made by the Provincial Municipal Auditor, and assented to by the Council of the Town of Cobourg.

Township of Cramahe, County of Northumberland.

Total receipts for 1904	$11,780 58
Total payments for 1904	10,028 92
Balance in Treasurer's hands	$1,751 66

Total assessment of Township, $1,077,195. Tax rate, 6 mills, without school rates. Collector's roll, $10,568.87. Roll paid in full, except about $2. Total assets, $8,164.64. Liabilities, $1,838.60. Treasurer has only been a short time in office. Salary, $60 per annum.

Township of Alnwick, County of Northumberland.

Total assessment of municipality, $355,950. Tax rate, 5.04 mills in the dollar, without school rates. Collector's roll, $3,545.77, paid in full, except a few small balances.

Total receipts	$4,361 43
Total payments	4,060 78
Balance in Treasurer's hands	$300 70

Total assets at end of year, $1,386.33. No liabilities. Treasurer receives $40 per annum, and has been in office 1 year.

Township of South Monaghan.

Total receipts for 1904	$4,693 61
Total payments for 1904	4,321 80
Balance in Treasurer's hands	$371 81

Total assessment of Township, $681,860.00. Tax rate, .0030 mills on dollar. Collector's roll for 1904, $3,947.50; paid. Total assets at close of year, $670.18. Liabilities, none. Treasurer has been in office 35 years and receives $25 per annum. He keeps no bank account for Township.

Township of Hamilton, County of Northumberland.

Total receipts for 1904	$20,271 29
Total payments for 1904	18,701 71
Balance in Dominion Bank, Cobourg	$1,569 58

Total assessment of Township, $1,939,615.00. Tax rate, 3 5/8 mills without school rates. Collector's roll, $16,464.73; paid in full. Total assets at close of year, $5,482.48. Liabilities, $100.00. Treasurer has been one year in office and receives $70 per annum.

Township of Haldimand, County of Northumberland.

Total assessment of Township (1904), $1,542,095.00. Tax rate, 4½ mills without school rates. Collector's roll for 1904, $15,886.26; paid in full excepting $46 abatements.

Total receipts for 1904	$23,702 60
Total payments for 1904	22,739 26
Balance in banks	$963 34

Total assets at close of year, $5,085.09. Total liabilities at close of year, $207.10. Treasurer has been in office two years and receives salary of $80 per annum.

Township of Percy, County of Northumberland.

Total assessment of Township, $966,502, (1904). Tax rate, 5¾ mills without school rates. Collector's roll, $11,807.01; paid in full less rebates of $125.00.

Total receipts for 1904	$13,458 08
Total payments for 1904	12,928 99
Balance in Treasurer's hands	$529 09

Total assets, including Town Hall, $8,000; $10,105.14, liabilities, $10.00. Treasurer is an excellent official, has been in office 25 years and receives a salary of $60 per annum.

NOVEMBER.

Township of Manvers, County of Durham.

Total receipts for 1904	$17,436 04
Total payments for 1904	15,954 08
Balance in Treasurer's hands	$1,481 96

Total assessment of Township, $889,665.00. Collector's roll for 1904, $12,324.62; paid in full, less $34 returned to County Treasurer. Tax rate, 5 9/10 mills, without school rates. Total assets at close of year, $1,703.73. Laibilities (debentures), $4,450.40. Treasurer keeps no bank account. He has been in office 15 years and receives $75 per annum for salary.

Township of Caven, County of Durham.

Total receipts for 1904	$17,952 25
Total payments for 1904	17,629 13
Balance in Treasurer's hands	$323 12

Collector's roll, $14,741.85; all paid except about $40. Tax rate, 5 6/10 mills without school rates. Total assessment of Township, $1,555,875.00. Total assets at end of year, $7,417.12. Liabilities, $726.58. Treasurer in office 7 years; salary, $85 per annum. Treasurer died on 29th October, 1905. He was a good officer and much regretted by the whole community. His successor had not been appointed at the date of my visit.

Township of Clarke, County of Durham.

Total assessment for 1904, $1,754,370.00. Tax rate, 4 1/10 mills without school rates. Collector's roll, $16,418.10; paid in full. Total receipts out school rates. Collector's roll, $16,418.10; paid in full.

Total receipts for 1904	$20,886 98
Total payments for 1904	19,885 31
Balance in Standard Bank of Canada, Orono	$1,001 67

Total assets at end of year, $9,360.49. Liabilities, $1,576.82. Treasurer has been in office 25 years and receives a salary of $110 per annum. He is an excellent municipal officer.

Village of Brighton, County of Northumberland.

Total assessment of Village, $462,419.00. Tax rate, 15½ mills on dollar. Collector's roll, $7,227.19, of which there was paid the amount of $7,121.45, and returns to County Treasurer, $55.07. Total receipts, $8,243.23. Payments, $7,480.58, leaving a balance of $762.65 in Standard Bank, Brighton. Total assets including school buildings, $10.00; $11,917.19. Liabilities, $5,423.30. Treasurer keeps village books very well. Has been in office 4 years. Salary for school and corporation $50 per annum.

Village of Newcastle, County of Durham.

Total receipts for 1904	$4,945 42
Total payments for 1904	4,926 91
Balance in Trader's Bank of Canada, Newcastle.	$18 51

Total assessment of Village, $189,337.00. Tax rate on dollar, 2 cents. Collector's roll, $3,895.16; paid in full. Assets, consisting of Town and school property, $9,500.00. Liabilities, debentures, $400; schools, $700; total, $1,100.00. Treasurer has been in office since 1898, and gets a salary of $40 per annum. He makes an excellent municipal officer.

Town of Port Hope, County of Durham.

Total assessment for 1904, $1,548,241, resident; $35,221, non-resident. Tax rate, 2½ cents on dollar. Collector's roll, $35,834.40; due at date of my visit, $3,395.54 in November.

Total receipts	$92,692.23
Total payments	91,370 83
Balance in Bank of Toronto, Port Hope	$1,321 40

Total assets, which include harbor, $150,000; water works, $82,154.29; sinking fund, $9,137.22; Town Hall and school property, $48,136.41, amount to $356,701.78. Liabilities, principally debentures, $261,253.01. Treasurer has been in office since 1897 and receives a salary of $250 per annum. I found the Town books correct and well kept.

Township of Hope, County of Durham.

Total receipts for 1904	$15,059 19
Total payments for 1904	15,269 22
Balance due Treasurer	$210 03

Total assessment, $2,201,030.00. Tax rate, 4 mills without school rates. Collector's roll, $12,741.59; paid in full. Total assets, including Midland Railway lien of $30,840.00, $34,470.18; liabilities, $5,520.48. Treasurer has been in office 11 years and is a very worthy responsible man, but I cannot say anything in favor of his bookkeeping qualities, which are poor. He receives a salary of $75 per annum.

Town of Bowmanville, County of Durham.

Total receipts for 1904	$65,566 54
Total payments for 1904	65,260 16
Balance in Ontario Bank, Bowmanville	$306 38

Total assessment of Town, $1,095,995.00. Tax rate, 26 mills on dollar. Collector's roll, $30,155.45; after deducting non-resident rebates and exemptions, $1,434.31, there is only $77.12 remaining. Cash received on roll, $28,644.02. Total assets, $96,777.00. Liabilities, chiefly debentures, $88,892.64. Treasurer keeps books very well and has been in office, since 1902. He receives a salary of $150 per annum.

County of Oxford.

Total receipts for 1904	$165,977 09
Total payments for 1904	113,831 09
Balance, Bank of Commerce, Woodstock	$52,146 00

Total assessment of County, $24,309,434.00, equalized. Tax rate, 1.6539 mill on the dollar. County rates, $40,205.17, paid. Total assets, which include county buildings, $190,000. Municipalities of the County of Oxford for New Court House of Refuge, $84,801.22; cash in Bank of Commerce, Woodstock, $52,-46.00, amount to $330,110.13. Liabilities, chiefly debentures, $122,626.39. The Treasurer has only been in office since March, 1905, and receives, $950 per annum, the former Treasurer having retired, owing to his advanced years, after a long and meritorious career in the service of the County.

City of Woodstock, County of Oxford.

Total receipts for 1904	$343,984 73
Total payments for 1904	342,063 83
Balance in Imperial Bank of Canada, Woodstock.	$1,920 90

Total assessment of city, about $3,000,000. Tax rate, 23 mills. Collector's roll, $75.689.48: mostly paid. Total assets, which include debentures in bank, $117,000.00, city property, $56,000; water works, $147,000: electric light plant, $52,000; share of county buildings, $20,000; Public Schools and Collegiate Institute, $75,000, $641,872.46. Liabilities, chiefly debentures, to $547.532.16. Treasurer, who has been in office 25 years, is an efficient and hard working official and receives an annual salary of $1,500.

Town of Tillsonburg, County of Oxford.

Total assessment for 1904, $756,650. Tax rate, 25 mills on dollar. Collector's roll for 1904, $19,012.00; paid in full except $19 non-resident.

Total receipts for 1904	$43,503 81
Total payments for 1904	41,304 92
Balance Western Bank of Canada, Tillsonburg.	$2,198 89

Total assts, which include water works, $36,000; schools and Town Hall, $35,500.00; sinking fund, $17,226, amounted to $98,684.28, and liabilities, which consist entirely of debentures, to $79,951.31. Treasurer is a competent officer and has been in office for 16 years. He receives $180 per annum, and keeps his books well.

Township of West Zorra, County of Oxford.

Total assessment for 1904, $2,578,000.00. Tax rate, 5 mills without school rates. Collector's roll, $18,362.77; paid in full.

Total receipts	$32,162 09
Total payments	29,349 42
Balance in Monro's Bank, Embro	$2,812 67

Assets, which include Clergy reserve mortgages of $9,450, amount to $13,275.44. Liabilities, chiefly debentures, $19,775.64. Treasurer has been in office 12 years, and holds the dual position of Clerk and Treasurer, for which he receives $300 per annum. He keeps the Township books fairly well.

Township of East Zorra, County of Oxford.

Total receipts for 1904	$37,622 46
Total payments for 1904	34,784 41
Balance in Canadian Bank of Commerce Woodstock	$2,838 65

Total assessment of Township, $2,740,915.00. Tax rate, 5 8/10 mills without school rates. Collector's roll, $26,420.56; paid in full except about $15. Total assets at close of year, $6,436.55. Liabilities, chiefly debentures, $15.167.67. Treasurer is a careful officer and has been in his present position for ten years. He receives a salary of $150 per annum.

Village of Embro, County of Oxford.

Total receipts for 1904	$7,042 92
Total payments for 1904	5,770 65
Balance in Treasurer's hands	$1,272 27

Total assessment of Village, $199,468.00. Tax rate, 18 mills on dollar. Collector's roll, $3,735.85; paid. Total assets at close of year, $7,272.27, including $6,000 for Town Hall. Total liabilities, $6,313.67. Treasurer is an accurate and careful official, has been in office 26 years, and receives $75 per annum.

Township of West Oxford, County of Oxford.

Total receipts for 1904	$14,221 45
Total payments for 1904	14,266 10
Balance overdrawn in Traders' Bank, Woodstock..	$44 65

Total assessment of Township, $1,117,435.00. Tax rate, 4 mills without school rates. Collector's roll, $11,184.82; paid in full except $26, uncollectable. Total assets, 31 December, 1904, $2,132.32. Liabilities, $2,069.35. Treasurer officiates as Clerk also, and receives in his dual capacity, $260 per annum. He keeps books fairly well and has occupied the position since January, 1903.

Township of North Norwich, County of Oxford.

Total assessment of Township, 1904, $1,531,585.00. Tax rate, 5¾ mills on dollar without school rates. Collector's roll, $15,270.97; all paid except $286 uncollectable.

Total receipts for 1904	$22,682 10
Total payments for 1904	20,416 70
Balance in Molson's Bank, Norwich	$2,265 40

Total assets at close of year, $2,596.29. Liabilities, $1,731.35. Treasurer has been in office 1 year, and receives a salary of $80 per annum.

Treasurer of South Norwich, County of Oxford.

Total assessment for 1904, $992,810.00. Tax rate, 5½ mills without school rates. Collector's roll, $11,744.59; paid in full except $29.46 uncollectable. Total receipts, $15,808.63. Payments, $15,077.33. Balance, $731.30. In Traders' Bank of Canada, Otterville. Total assets at close of year, $3,248.63. Liabilities, $321.69. Treasurer acts as Clerk also; dual salary per annum $200. Has been in office since 1885. Books well kept.

Township of East Nissouri, County of Oxford.

Total receipts for 1904	$17,459 53
Total payments for 1904	15,539 04
Balance in Traders' Bank, Thamesford	$1,920 49

Total assessment of municipality, $2,282,060. Tax rate, 3 5/8 mills without school rates. Collector's roll, $14,497.18; all paid except about $140.00. Total assets, $2,133.63. Liabilities, $6,359.15. Treasurer is a careful officer and has been in his present position for 25 years. He receives $70 per annum and is worth more.

Township of Blenheim, County of Oxford.

Total assessment of Township, $2,305,235.00. Tax rate, 6 1/10 mills without school rates. Collector's roll, $26,784.44; paid in full except about $20. Total receipts, $33,203.52. Payments, $32,311.38. Balance on hand and in bank, $892.14. Total assets at close of year, $2,088.25. Liabilities, all debentures, $7,396.96. Treasurer has been in office 32 years, and is an excellent official, acting as Clerk also, and receiving for the dual position the sum of $425 per annum.

Township of Blandford, County of Oxford.

Total receipts for 1904	$13,404 67
Total payments for 1904	10,265 27
Balance in Canadian Bank of Commerce, Woodstock	$3,139 40

Total assessment of Township, $1,099,760.00. Tax rate, 4 6/10 mills without school rates. Collector's roll, $8,764.77; paid in full, less $140 rent due to County Treasurer. Total assets at close of year, $3,549.11. Liabilities, drainage debentures, $5,126.48. Books fairly well kept. Treasurer has been in office since 1872, and receives a salary of $70 per annum.

Village of Norwich, County of Oxford.

Total assessment, 1904, $323,310.00. Tax rate, 22½ mills. Collector's roll, $8,851.43; mostly paid. Total receipts, $1,534,781. Total payments, $12,605, showing a balance of cash on hand and in bank of, $2,742.66. Assets at close of year, $42,381.41. Total liabilities, $36,111.55. Treasurer acts as Clerk also, and receives for the joint positions, $275 per annum. He keeps the Village books fairly well.

Township of East Oxford, County of Oxford.

Township of East Oxford assessment, $1,498,090.00. Tax rate, 3.080 mills on dollar. Collector's roll, $11,996.86; all paid except about $25.

Total receipts	$16,078 61
Total payments	14,451 49
Balance in Molson's Bank, Woodstock	$1,627 12

Total assets at close of year, $4,761.51. Liabilities, $2,492.29. Treasurer has been in office 5 years, and gets a salary of $70 per annum. I found his books correct.

Township of North Oxford, County of Oxford.

Total receipts for 1904	$9,642 13
Total payments for 1904	8,316 94
Balance Traders' Bank of Canada, Ingersoll	$1,325 19

Total assessment, $932,608.75. Tax rate, 4 mills on dollar without schools or specials. Collector's roll, $7,751.46; paid in full. Total assets at close of year, $1,699.49. Liabilities, $1,439.49. Treasurer has been in office since 1894, and receives $90 per annum for acting as Treasurer and Clerk of Township.

Town of Ingersoll, County of Oxford.

Total receipts for 1904	$59,480 07
Total payments for 1904	65,662 30
Balance overdraft Traders' Bank, Ingersoll	$6,182 23

Total assessment, $1,475,790.00. Tax rate, 24 mills on dollar. Collector's roll, $39,589.55; settled in full. Total assets at close of year, $215,534.02, which include sinking funds, $68,226.74; schools and town property, $63,200,00; frontage taxes, $53,185.69. Liabilities, chiefly debentures, $228,386.17. Treasurer is a competent and careful official. He has been in office 16 years and receives a salary of $400 per annum.

Township of Dereham, County of Oxford.

Total assessment of Township, 1904, $2,435,530.00. Tax rate, 5 1/10 mills without school rates. Collector's roll, $27,619.73; all paid except $12.72.

Total receipts for 1904	$43,731 11
Total payments for 1904	32,442 20
Balance in Traders' Bank, $9,460.94; on hand, $2,027.97	$11,488 91

Total assets at close of year, $13,879.74, besides drainage accounts. Liabilities, chiefly drainage debentures, $41,905.18. Treasurer is keeping books much better than formerly. He has been in office 16 years, and receives $150 per annum.

Village of Hastings, County of Northumberland.

Total receipts for 1904	$4,573 97
Total payments for 1904	4,104 43
Balance in Treasurer's hands	$469 54

Total assessment of Village, $180,000. Tax rate, 17 mills. Collector's roll for 1904, $3,129.61. Remitted by Council, $67.64, balance paid in full. Total assets, including Town Hall, $6,000, amount to $8,337.18. Liabilities to Union Bank, $1,000. Treasurer has been in office 10 years and receives $35 per annum. He seems anxious to improve.

Township of South Colchester, County of Essex.

Total receipts for 1904	$32,681 74
Total payments for 1904	31,851 69
Balance on hand and in bank	$830 05

Total assessment, $1,109,905.00. Tax rate, 7½ mills without schools or special rates. Collector's roll, $18,680.56, paid in full, except about $15 remitted by Council. Total assets at close of year, $20,207.52. Liabilities, $34,269.93. Treasurer has been in office 12 years and receives a salary of $100 per annum. He appears to be a careful man and accurate in his accounts.

City of Windsor, County of Essex.

Total receipts for 1904	$735,268 48
Total payments for 1904	732,123 68
Balance in Canadian Bank of Commerce, Windsor	$3,144 80

Total assesment for 1904, $5,745,950; 1905, $7,475,970.00. Tax rate, 27½ in 1904 (23½ in 1905). Collector's roll, $170,335.82. Balance due $6,781.57 (Dec. 1905). Sinking Fund, partly cash and partly debentures, $189,017.71. Total assets, including water works, $275,000. School and City property, $291,300.00. Local improvements under construction, $224,878.58, amount in all to $1,113,160.20. Liabilities, chiefly debentures, $1,032,114.01. Treasurer appears to be a competent official. He has only

been in office one year and receives a salary of $1,200 per annum. There is a deficit of about $3,000 in one of the sub-collector's accounts, who has absconded. I understand that the collector who is responsible for his deputy is prepared to make the amount good on the Municipality giving him a reasonable time.

County of Essex.

Total receipts for 1904	$55,522 79
Total payments for 1904	79,686 54
Balance overdraft Traders' Bank of Canada, Windsor	$24,163 75

Total assessment of County, $13,481,000. Tax rate, 2 mills on dollar. County rates for 1904, $26,962.00, paid in full, excepting one municipality which amounts to $371.20. Total assets, which include County property, $81,000.00, and House of Refuge, $30,000, amount to $144,895.77. Liabilities, which include overdraft on Traders' Bank as above, the balance being chiefly in debentures, $80,940.94. The Treasurer has been in office about 4 years and receives a salary of $1,300 per annum. He keeps the County books carefully and well.

Township of Front of Yonge and Escott, County of Leeds and Grenville.

Total receipts for 1904	$17,665 67
Total payments for 1904	17,333 28
Balance due Treasurer	$67 61

Total assessment of Township for 1904, $713,446.00. Tax rate, 9 mills on dollar without school rates. Collector's roll for 1904, $14,500.09, practically paid in full, only a few exemptions. Total assets at close of 1904, $2,339.16. Liabilities, $2,199.43. Treasurer has been in office 7 years and receives an annual salary of $75. He keeps the Township books fairly well. A petition was laid before the Government for an official audit of this Township preparatory to a division of the two municipalities, but after a careful examination by myself, it was decided not to proceed with it for the present.

A careful examination of the work of the Department for the past year of 1905, shows a decided improvement in the keeping of municipal accounts throughout the Province, and although they are still very far from what they should be, there are good hopes of better things in the near future.

It is very discouraging, however, to see such small salaries paid to their officers by the municipalities. The salaries of $15, $20 and $25 per annum are very frequent in their recurrence in the accounts. This should not be, unless in the case of a municipality whose revenue does not exceed $2,000 per annum. A Treasurer's salary should not be less than $100, and this is far from being the case at present. There is a small class of retired merchants, and occasionally farmers, who take pleasure in doing the Treasurer's work for next to nothing in the form of remuneration, and these are a great boom to the thrifty municipalities. But there are very many, whose cases

are a hardship and these should be considered. more especially at the present time when agricultural interests are so prosperous. No one who has had the opportunity of perusing the average collector's roll as it may be seen in any of the rural townships throughout the Province of Ontario, can doubt the solid wealth and comfort of which it forms the exponent.

I have the honor to be, Sir,

Your obedient servant,

J. B. Laing,

Provincial Municipal Auditor.

MARCH, 1905.

Township of Tilbury North.

Report of Special Inspection, Audit and Examination of the Books, Accounts, Vouchers and Moneys of the Municipal Corporation of the Township of Tilbury North in the County of Essex.

Upon the authority of an Order-in-Council, approved by His Honour, the Lieutenant-Governor of the Province of Ontario, the 7th day of Sept., 1904, Frank H. Macpherson, a Fellow of the Institute of Chartered Accountants, of the City of Windsor, was instructed and empowered to make an inspection, examination and audit of the books, accounts, vouchers and moneys of the Municipal Corporation of the Township of Tilbury North, in the County of Essex, under the provisions of Chapter 228, R.S.O., 1897.

In pursuance of the said order and instructions, the said Frank H. Macpherson hereby reports that he has made an inspection, examination and audit of the various accounts of the said Corporation.

The audit is made upon the petition of certain ratepayers, addressed to the Provincial Municipal Auditor.

No specific charges are made therein, the audit being asked for upon general grounds, with particular reference to obtaining the standing of the several drainage accounts.

Scope of Audit.

The examination covers the accounts of the Municipality from Jan. 1, 1892, to Dec. 31, 1903.

Upon the date first mentioned the Municipality of Tilbury North separated from the Municipality of Tilbury West, so that the present audit takes in the entire life of the Municipality. The separation of the townships was confirmed by special Act (Chap. 81, Vict. 54).

J. B. Chauvin, was Clerk from date of organization to Feb., 1894.

J. W. Carr succeeded him, holding office for one year.

J. A. Tremblay was appointed Clerk in Jan., 1895, and has held office continuously since that date.

Clement Mailloux was appointed Treasurer at the time of organization, and retained office until Jan., 1895.

Eli Quonnville was appointed Treasurer in Jan., 1895, holding office until Jan., 1900.

J. T. Chauvin, the present Treasurer, was appointed in Jan., 1895.

Accounts at Separation.

By virtue of an agreement entered into, and dated April 16, 1892, it was arranged that the liabilities and assets of the original Township should be divided in the following ratio:

Tilbury North ..... 52 per cent.
Tilbury West ..... 48 per cent.

I have looked into the figures used in arriving at the settlement, and note that certain items appear to have been overlooked. These omissions accrue to the benefit of Tilbury North.

On Dec. 31, 1891, the Treasurer of Tilbury North (Thomas Beattie), charged himself with the amount of an overdraft in the local private bank of Westland & Nicholl, in which bank the Township account was kept. The sum of this overdraft was $389.41. Immediately following the close of the year, deposits were made to offset the amount of the overdraft, but the Treasurer neglected to take credit in his 1892 accounts for its payment, and the sum was not taken to account in the settlement.

Of this amount, Tilbury North should have borne 52 per cent., or $202.50.

Again, the amount of Tilbury North's interest in the "Arrears of Taxes" in the County Treasurer's office was fully taken to account in the settlement.

In the years 1893 and 1894 the County Treasurer sent to the Township of Tilbury North, arrears of taxes amounting to $363.12, which was placed upon the collector's rolls in Tilbury North, and then or subsequently collected in full. Of this amount Tilbury North accounted for $189.81 in the settlement made in the latter part of 1894, or early in 1895. The balance yet remains unsettled, amounting to $130.29, 48 per cent. of which should be accounted for to Tilbury West, or $62.54.

Taking next the payments to be made annually by Tilbury North, on account of special drain assessments, I find that the amounts contributable and contributed were as follows:

	Contributable.	*Contributed.*	*Difference.*
1895	$1,099 23	$946 72	$152 51
1896	946 72	946 72	.....
1897	946 72	946 72	.....
1898	946 72	906 26	40 46
1899	906 26	906 26	.....
1900	385 61	385 61	.....
1901	385 61	385 61	.....
	$5,616 87	$5,423 90	$192 97

The payments made in 1898 by Tilbury North applies to the levies of 1897, without this explanation it might be supposed that the table above was inaccurate, the Township accounts showing a payment of $946.72 in 1898.

Tilbury North is therefore indebted to Tilbury West, on account of transactions relating to the separation of the Townships in the following sums:

Proportion of overdraft	$202 50
Monies received from arrears of taxes, returned to Tilbury North and entered upon roll	62 54
Balance due *re* drains as above	192 97
	$458 01

Tilbury North is, however, entitled to a credit of $341.36, being 52 per cent. of $656.48 monies received by the Township Treasurer (Thomas Beattie) in 1891, on account of the 1890 collector's roll, and other items not entered in his accounts, of which Tilbury North's proportion was the above.

The balance due from Tilbury North to Tilbury West, in this connection, is $116.65, which sum I have entered as a liability of the Township.

Assessment and Taxation.

Assessment Rolls.

The assessment rolls have been compared with the collector's rolls for the entire period covered by the audit and have been found correct.

Collector's Rolls.

The collector's rolls for each of the years since 1892 have been carefully examined, and all are found to be substantially accurate and correct, with the exceptions involved in the Mailloux deficiency, since settled, and with the undermentioned:

(*a*) The C. M. B. A. hall at Stoney Point (in which also are held meetings of Council), though entered upon the assessment roll each year, has been omitted from the collector's roll continuously. This has been done under the supposed authority of By-Law 57, passed Oct. 5, 1895.

"The properties owned by benevolent associations now existing, or to be in existence in the future in said township, be forever exempted of any taxation whatever."

While the council may have been within its rights to exempt this property for general taxes, no authority existed for exempting from school and drainage taxes. The fact that the hall is rented for council purposes does not affect the matter.

(*b*) Although on the assessment roll (No. 135, of 1901), the property assessed to Xavier Marie, is omitted from the collector's roll, assessed value $50.00.

(*c*) The property assesed to Dolphice Chene (No. 126, roll of 1903), assessed at $50.00 is also omitted from the collector's roll.

The first omission was by inadvertance, and the second by understanding of the council, but without the formality of a resolution, as I am advised by the Clerk.

The names, in many instances where repetition was necessary, have been omitted, as also the post office addresses, the repetition being produced by use of the "Ditto." To produce a roll (and this applies with even more force to the assessors' roll) which will fully comply with the statutory requirements, each and every name must be written in full, and each post office address must be written, also in full, against its respective name.

Arrears of Taxes.

With one or two exceptions, the non-residents' rolls have been returned to the County Treasurer within the time set by statute.

Similarly, the uncollected taxes upon the resident rolls, have been, with one or two exceptions, returned to the County Treasurer previous to the first of May in each year.

The attention of the Municipality and the Township Treasurer is called to the fact that if the roll be not returned in accordance with the statutory requirements, a loss to the Municipality is entailed, of the percentage to be added by the County Treasurer against the arrears of taxes in his hands upon May 1st in each year.

All taxes returned to the County Treasurer have been accounted for to the Municipality, so far as the same have been realized upon, with the following exceptions:

On Dec. 10th, 1897, Clark, Cowan, Bartlett and Bartlett paid to the then County Treasurer (Henry Morand), $22.45. Of this amount, $4.16 was accounted for. The remainder, $18.29, was credited in the "Lot Book," to 6th part lot 8, con. 1, which sum was not entered in the cash book, nor was it credited to Tilbury North. An examination of the receipt book in the County Treasurer's office shows the manner in which the error occurred. There was no suggestion of wrongful intent on the part of the late County Treasurer, the error being purely clerical, and one which should have been detected by the County auditors. I have entered as an asset of the Township the amount in question, $18.29, with interest from Jan. 1st, 1898, to Dec. 31st, 1904, $7.63, making in all $25.92, which sum the County should refund.

All taxes returned by the County Treasurer to the Township Clerk to be placed upon the collectors' rolls, have been so entered, or have otherwise been properly accounted for.

In the Warrant Book in the office of the County Treasurer, in the year 1898, appears "Lots 15, 19, 20, 21 and 22, on 9, B. F." (Chas. Welsh) $7.72 as being subject to sale for arrears of taxes in 1895-6-7. The property was not sold, however, having been withdrawn from sale, improperly described" as noted by the County Treasurer. The property was not re-charged in the Lot Book, and a loss to the Township is thus sustained.

The form of re-capitulation in the collectors' rolls as prepared by the Township Clerk is more nearly in compliance with the Statute than any I have yet seen. In one or two points, however, it may be improved upon. I have appended to this report a "pro forma" exhibit of a more satisfactory re-capitulation. The manner in which the Township Council finally audits the collectors' roll is commended. The Treasurer signs an acknowledgment in the roll of the receipt of the money reported by the collector as having been paid to him, and a statement is entered in the roll showing the final and complete settlement thereof. Upon receiving the roll in this condition, the Council, by resolution, accepts the roll from the collector and relieves the bondsmen.

While in principle the release of bondsmen at any time is not a good one, for the reason that if there be no default there can be no claim; yet with the acknowledgment in writing by the Treasurer, the council may reasonably assume that it is justified in releasing the collector and his bondsmen.

Drainage Accounts.

In conformity with my usual custom, I notified the several petitioners and other ratepayers throughout the Township of my desire to hear from them such charges or receive such information relating to the conduct of the municipal affairs of the Township as they might desire to make.

For this purpose, I attended at Tilbury on Feb. 27th, 1905. Certain of the petitioners were of the opinion that surpluses existed in connection with a number of the drainage works, which should have been returned to the

interested ratepayers, instead of which the council had transferred these sums to the credit of the general funds of the Township. This has particular reference to the following drains:

Garant Drain.
Little Creek Drain.
These I deal with in their proper order.

Little Creek Drain.

The work under By-law 143 upon this drain having been completed, there remained a balance of $487.41 at credit of the account. The Clerk was requested to prepare a schedule for refund of the surplus to the persons or funds properly entitled to receive the same. In his report, dated August 28, 1903, is found the following statement:—

Surplus reported by Treasurer		$487 41
Less premium and accrued interest		200 51
		$286 90
Tilbury West's share	$86 95	
Tilbury North's share	199 95	
Tilbury North's share		$199 95
Add premium and accrued interest		200 51
		$400 46
Less deductions made at Court of Revision from assessments, and charged to Roads, unless there were a surplus, in which case reductions were to be charged against such surplus:		
Can. Pac. Ry.	$10 00	
Gilbert Quennville	8 00	
Jas. Nussey	15 00	
Norbert Deschamps	30 00	
Peter Reynolds	5 00	
Pierre Oriet	34 00	
		$102 00
		$298 46
Returned to ratepayers by reduction on assessment on 1903 roll		$181 16
		$117 30
Township's share for roads, etc.		$117 30

The only item in the above statement to which exception may be taken is the sum ($102.00) transferred to the general funds, being deductions made by the Court of Revision, and charged over against the Roads. The contention of the petitioners is that the Court of Revision did not have the power to provide an alternative reduction; and that the reimbursing of the township out of the surplus was a recharging to them of the reduction to which the Court of Revision decided they were entitled. Such is, in effect, the result, but it is even more far-reaching, for it also deprives those ratepayers who did not appeal from participation in a surplus to which they were entitled.

In principle the whole proceeding is wrong. The applicants were entitled to the reductions made, or they were not. If entitled to the rebates given, then the sum of the reductions would be a charge against the roads (General Fund) or would be the subject of a re-assessment over the whole scheme. It has been pointed out by the Engineer that while the action of the court may not have been strictly in accordance with the provisions of the Drainage Act, it was, he thinks, "for the best interests of all concerned. This was a small drain, and to adjourn the court so as to enable the Clerk to notify all the parties and hold another court would cost a considerable amount of money, which would have to be paid by the same parties who would get the refund," and he is of opinion that "no injustice has been done to any of the parties interested."

While, as pointed out, the procedure is wrong, yet the facts would appear to be that, in equity, no particular injustice has been done.

In this connection it is proper to point out that an item of $59.76, accrued interest upon the debentures, was improperly credited to the drainage work, so that but $42.00 of the $102.00 is in dispute.

I find that it has been a common practice of the Treasurer to credit the drainage works with the accrued interest received from time to time on debenture sales. It happens, however, that the accounts in no case have been sufficiently large to work serious injustice to the municipality, and as the accounts interested have practically all been closed, I have not thought prudent to disturb them.

For the future guidance of the Council, however, it is pointed out that unless the drainage construction accounts have been charged with the interest upon advances made by the Township during the construction of the drain, and previous to the sale of the debentures, it is not proper to credit the construction account with the accrued interest. The interest has accrued by reason of the fact that the Township has been carrying the advances, and the Corporation is entitled to retain the accrued interest to offset the loss of interest which it otherwise sustains.

The proper procedure is as follows: The Township should charge the drainage works with whatever interest it is entitled to for advances made, and when the debentures are sold, the premium and accrued interest to be a credit to the drainage account.

Garant Drain.

The circumstances in connection with this work are identical in all particulars, with the preceding drain, excepting as to amounts. The reductions by Court of Revision were:—

S. ¼ Lot 7, Con. 3	$25 00
S. pt. of S. ½ of S. ½ Lot 7, Con. 3	10 00
S. ¼ Lot 8, Con. 3	7 50
S. ½ of N. ½, S. ½ Lot 8, Con. 3	3 75
E. ½ of S. ½ Lot 10, Con. 3	30 00
W. ½ of S. ½ Lot 11, Con. 3	30 00
N. ½ Lot 7, Con. 3	20 00
	$126 25

The surplus at credit of the drainage account was $82.40, and this was, by warrant, transferred to the general funds of the Township.

The remarks upon the Little Creek Drain apply equally well here.

Tremblay Creek.

To the balance due the Township, $140.03, I add $127.56 accrued interest, improperly credited to the construction account, making a total debit of $267.59.

Big Creek Drainage Scheme.

I have included in the liabilities of the Township the claim of Tilbury West of $315.50 on account of the Big Creek drainage works, which sum was found to be due by the report of the Provincial Municipal Auditor, dated May 18th, 1903, copy of which was delivered to the Township at that date. The Township disputes its liability upon this transaction.

The sum of $90.30, which has for some time been carried as an asset, have eliminated from the accounts. I have analyzed the drainage account thoroughly, and in view of the settlement of expenses with Tilbury West, I have concluded that this balance cannot be recovered from the ratepayers interested, by a supplementary assessment and that it must therefore be written off.

Robb-Dales Drain.

Carried in the auditors' report for 1903 as an asset, $267.00, and as a liability, $203.00, has been eliminated from the accounts and an asset of $62.00, being the actual advances by Tilbury North, entered instead. The liability to Tilbury West of $203.00 is a liability of the drain and not of the Corporation.

Other Drainage Accounts.

All drainage accounts have been carefully examined and found substantially correct. Refunds, where such have occurred, have been made either by cash, or by reduction of levy in some particular year. Where made in cash, we find proper schedules, receipted by the landowners entitled to receive the money, and when by a reduction of the levy, the reduction has been checked to the Collector's roll in each instance.

The statement showing the financial position of the Township sets forth the position of the several drainage accounts as of December 31st, 1903.

Ditches and Water Courses.

The examination of the awards, assessment and collections in connection with line fences, and ditches and water courses shows that all assessments made by the Engineer have been paid to the Township Treasurer, or they have been placed upon the Collector's roll in terms of sec. 27, chap. 285, R.S.O.

The Township of Tilbury North was assessed for certain expenses in connection with two awards under the Ditches and Water Courses Act by the Engineer for the Township of Tilbury West, and the amounts remained unsettled on December 31st, 1903, as follows:—

Share of expenses, Goulet award, as per Engineer's report, dated April, 1903	$4 00
Share of expenses, Glasier award, as per Engineer's report, dated June 12th, 1903	5 00

General Remarks.

In January, 1899, the Council entered into an agreement with the Township Clerk (J. A. Tremblay) whereby his annual salary was fixed at $400.00, this to include all services, with the exception of fees as registrar of births, deaths and marriages. All fees collectable by the Clerk in connection with drainage accounts, Ditches and Water Courses Act, line fence awards, etc., to revert to the Township. The fees so collected have in every case been returned and credited to the general funds of the Township.

The Clerk keeps a copy of all correspondence on Township business, and at each meeting of Council reads all correspondence had upon matters affecting the municipality. This is a very commendable procedure.

Arrears of Taxes.

No record of these has been maintained by the Township Treasurer. I have provided a proper book and had these written up to December 31st, 1903.

Accounts of the Treasurer.

The accounts of the several Treasurers have been carefully scrutinized both as to receipts and expenditures.

The accounts of Clement Mailloux having been made the subject of a special audit in 1895, and a settlement arrived at based upon the audit then made, I therefore do not disturb the accounts of this Treasurer, as then reported upon.

The revenues of the Township during Eli Quennville's term of office, 1895-1899, are satisfactorily accounted for.

So, also, have the revenues of the municipality been fully and properly accounted for by the present Treasurer, J. T. Chauvin.

Interest earnings upon the funds of the Township in the hands of the bank are regularly credited, as should be the case.

The proceeds of the sale of all debentures issued since 1892 (including premiums and accrued interest) have been checked, and in all cases the Treasurer has charged himself with the proper amounts.

The vouchers in many instances (and this is applicable to the several Treasurers) are not in proper form, being deficient in endorsement or not endorsed at all, and many of them are such as I should decline to accept in a regular audit; a recommendation is made upon this point.

The debenture register is not kept in approved form, although the requisite information is available for the most part.

Payments in many cases have been made without an order of Council. These refer principally to payments under contracts respecting drainage works, bridges, etc. Where warrants of this character are issued in advance of meetings of Council, they should in every instance be the subject of a confirming resolution at first meeting of Council.

While, as stated, the revenues of the municipality have been accounted for, nevertheless, the books and accounts of the corporation are not kept in such manner as to enable the Treasurer to obtain a statement of the affairs of the Township, which is in any sense accurate.

This can be done readily, with but little extra work, and the present Treasurer is quite competent to do so, with proper instructions. The contents of the Collector's roll should be entered in the Treasurer's books concurrent with its delivery to the Collector, so that the several funds receive the proper credits, the debit to the collector being as represented by the face of he roll.

Financial Position of the Township.

The present financial standing of the Township is shown in the appended statement. The available assets, $12,256.95, exceed the current liabilities, $9,108.79, by $3,148.16.

Model Forms.

With a view to improving the methods and of supplying certain requisite and necessary information in better form, I have prepared "pro-forma exhibits," which accompany the report in the form of an appendix, "A," as follows:—

(1) By-law striking the annual rates.

(2) Form of recapitulation of Collector's roll, which should be entered at the close of roll.

(3) Schedule showing analysis of Collector's roll to be prepared by the Clerk and forwarded to the Treasurer immediately upon the completion of the roll, and prior to its delivery to the Collector.

(4) Form of Journal-entry to be made by the Treasurer upon receipt of the schedule (3) from the Clerk, the details of which, when posted to the Ledger, would place the contents of the Collector's roll properly thereon.

The Township is being exceedingly well served by its present Clerk and Treasurer, and these officials will, I am sure, welcome the changes proposed, even though their work might be slightly increased thereby.

Recommendations.

As a result of the present examination, inspection and audit of the books, accounts and vouchers of the municipal corporation of the Township of Tilbury West, I make the following recommendations:

(1) That all funds of the Township shall be deposited in a chartered bank and that all payments thereout shall be made upon the warrant of the Reeve, counter signed by the Treasurer, excepting as noted in paragraph 2.

(2) That the present system of payments made by the Treasurer upon the order of the Commissioners or of Engineer be abolished, and that all accounts be passed by the Council in regular session, before payment, excepting fixed charges, as debentures, interest, payment of school accounts, and any other items fixed by by-law or by statute which are payable by the Treasurer without reference to the Council.

(3) That warrants, properly drawn by the Reeve, shall be countersigned by the Treasurer, as follows: "Merchants Bank of Canada, Tilbury, will pay when countersigned by ..... Treasurer," thus becoming operative as a check against the funds of the Township on deposit with the bank.

(4) That an official form of receipt, with stub properly numbered, shall be adopted, and that all monies received by the Treasurer, from whatever source shall be acknowledged thereon.

(5) That expenditures on award drains shall be charged (as now) to individual accounts in the Treasurer's ledger, and the same shall be balanced by the cash received from the tax-payer, or through the Collector's roll.

(6) That the Treasurer shall decline to pay school warrants, unless the orders are properly signed by at least two Trustees, and sealed with the seal of the School Section.

(7) That the Treasurer shall decline to pay warrants when presented by other than the party to whom properly payable, unless, (*a*) properly endorsed, or (*b*) upon written order authorizing payment to another, which order shall

be attached to the warrant, after being endorsed by the person presenting it. That the practise of the Council in making warrants owing to others, in favor of its individual members, in order that the money may be obtained at the Council meeting, shall be discontinued.

(8) That the by-law striking the rates shall show in detail the amount of taxes required to be levied for the several schools, and shall also show in detail the sum to be levied on account of the township contribution under the several drainage by-laws; that the Clerk shall be required to prepare and enter at the close of each Collector's roll a summary and recapiluation of the contents thereof, in conformity with the *pro-forma* exhibit accompanying this report.

(9) That where cash refunds are made by Reeve's warrant upon the Treasurer, a proper by-law should be passed, in which shall be included a schedule showing in detail the total amount of refund, and the distribution to the individuals. In this connection it may be said that the really equitable manner of dealing with refunds is to make a *pro-rata reduction* covering the balance of existing assessments, so that the rebate will be received by the persons properly entitled thereto.

(10) Proper conveniences for the filing of Township documents should be supplied to the Clerk and Treasurer.

(11) That the Collecter of taxes shall return his roll previous to the 8th day of April in each year, and he shall make his returns of the uncollected taxes in the form required by Statute, which includes a duplicate of the return, devilered to the Treasurer, sent to the Township Clerk.

(12) That proper books of account should be opened in accordance with the findings of this report, that these should be written up to date, and the Treasurer instructed in the keeping thereof.

Conclusion.

My thanks are due to the Clerk and Treasurer for services rendered and information furnished, from time to time, during examination of accounts.

The attention of the Council is called to Section 14, Chap. 228, R.S.O. 1897, which requires that the recommendations made in this report shall be carried into effect.

Any further explanations or advice, which the Council may desire with reference to any of the matters or things contained herein will be furnished with pleasure.

All of which is respectfully submitted.

F. H. Macpherson,
Chartered Accountant.

Windsor, Ont., March 17th, 1905.

List of Schedules.

The following Schedules are included in, and form part of the Report pertaining to the Audit, Examination and Inspection of the Accounts of the Township of Tilbury North, which said Report is dated March 17th, 1905.

Schedule 1. Statement showing financial standing of the Township, as of Dec. 31, 1903.

Schedule 2. Statement of account with the Township of Tilbury West.

Schedule 3. Statement showing arrears of taxes in the hands of the County Treasurer as of Dec. 31, 1903.

Tilbury North.

Statement Showing Financial Position of the Township as of Dec. 31st, 1903.

Assets.

Cash in Merchants' Bank		$ 138 87
Cash, error S. S. No. 6 and 9		200 00
Cash in hands of County Treasurer, account Lot 8, Con. 1...	$ 18 29	
Interest accrued on same	7 63	
		25 92
Uncollected taxes, 1903	.....	8,609 50
Arrears of taxes in books of County Treasurer	.....	117 16
Due by County Treasurer as proceeds tax sales	.....	28 08
Due by N. Gagne to be charged on 1904 roll	.....	3 15
Due from Drains:		
Second Concession	$ 23 00	
Tremblay Creek	267 59	
Holland Drain	2,705 02	
Gagnier Drain	28 00	
Robb-Dales Drain	62 00	
		3,085 61
Statute Labor Div. No. 7	.....	48 66
		$12,256 95

Liabilities.

County Rates, 1903	.....	$1,195 95
House of Refuge	.....	238 84
School Rates:		
School Section No. 1, Tilbury Village	$157 65	
School Section No. 1, Stoney Point	26 34	
School Section No. 1, Pro.	312 06	
School Section No. 2	168 40	
School Section No. 3	355 23	
School Section No. 5	96 78	
School Section No. 6	134 04	
School Section No. 6, Public	260 11	
School Section No. 7, Union	91 41	
School Section No. 7	99 27	
School Section No. 9	247 13	
School Section No. 11	135 09	
School Section No. 12	19 30	
		2,102 81
Legislative Grant, School Section No. 6	.....	5 44
Debentures:		
Government Drain Debenture 8	$725 56	
Macklen Creek, Debenture 1	145 02	
Garant Drain, Debenture 2	115 89	
Thibert Drain, Debenture 6	115 66	
Big Creek Drain, Debenture 7	1,182 15	
Turnbull Drain, Debenture 1	193 65	
Little Creek Repair, Debenture 3	590 11	
Ruscomb Drain, Debenture 5	111 07	
Chauvin Drain, Debenture 4	203 20	
Third Concession Drain, Debenture 3	111 97	
Tremblay Creek, Debenture 6	409 47	
		3,903 75
Tilbury West:		
Interest re Big Creek as per report of Provincial Municipal Auditor	$315 50	
Account of settlement 1892-1901 and other transactions per statement, and interest from Dec. 31st, 1903 ...	173 55	
		489 05

Due to Drains:		
Turnbull Drain	$761 00	
Macklem Creek cut off	138 90	
Keith Drain	231 40	
		1,131 30
Statute Labor, Division 1		17 15
Warrants, 1904, outstanding		24 50
		$9,108 79
Assets over Liabilities		3,148 16
		$12,256 95

TOWNSHIP OF TILBURY NORTH.

Statement of Sums Due to Tilbury West on the Several Accounts as per Report.

Amount due in terms of settlement (1892) on account of drainage on lands and roads for year 1895	$152 51	
Interest to Dec. 31st, 1903	73 20	
Amount due for year 1898	40 46	
Interest to Dec. 31st, 1903	12 14	
Proportion of overdrawn account, Dec. 31st, 1891, not taken into consideration in settlement, by reason of Treasurer neglecting to take credit for same in 1892	202 50	
Interest to Dec. 31st, 1903	145 79	
Proportion of arrears of taxes sent to Tilbury North by County Treasurer and collected by said Township (see report, page 3)	62 54	
Interest to Dec. 31st, 1903	33 75	
		$722 89
Less proportion of collection by Treasurer not entered in his accounts (as per report, page 4), $656.48, 52 per cent.	341 36	
Interest to Dec. 31st, 1903	245 76	
		587 12
		$135 77
1903.		
April 28—Assessment, Goulet Award, D. & W. C. per *report April 28th, 1903*	$4 00	
Assessment, Glasier Award, D. & W. C. per *report, June 12th, 1903*	5 00	
		9 00
Dec. 31—Due for levy School Section No. 7, being *11-57 of debentures, due in 1903*		$35 78
		$180 55
Loss due Tilbury North account; *Damphousse Drain*		7 00
Balance		$173 55
And interest from Dec. 31st, 1903		

Tilbury North is also indebted to Big Creek Drainage Scheme, in $315.50 as interest, and its proportion of $52.18 balance due Tilbury West, after deducting grant from Ontario Government, which, when paid over are to be placed *at credit of Big Creek Drain account.*

TOWNSHIP OF TILBURY NORTH.

Statement of Lands Chargeable with Arrears of Taxes, in the hands of County Treasurer, on Dec. 31st, 1903.

One-fourth part Lot 1,	Broken Front	$1 67
Part Southwest Corner Lot A, of 7	do	1 65
West Part Lot 7	do	1 35
Part Lot 12 on Lot 8	do	5 60
South Part Lot 22	do	7 79
Part Lot 18	Con. 1	44 81
North half Lot 19	Con. 1	51 34
Northeast quarter Lot 22	B.F.	2 95
		$117 16

JUNE, 1905.

Township of Tilbury East.

Report of Special Inspection, Audit and Examination of the Books, Accounts, Vouchers, and Moneys of the Municipal Corporation of the Township of Tilbury East, in the County of Kent.

Upon the authority of an Order-in-Council, approved by His Honour the Lieutenant-Governor of the Province of Ontario, the 22nd day of February, 1904, Frank H. Macpherson, a Fellow of the Institute of Chartered Accountants, of the City of Windsor, was instructed and empowered to make an inspection, examination and audit of the books, accounts, vouchers and moneys of the Municipal Corporation of the Township of Tilbury East, in the County of Kent, under the provisions of Chapter 228, R.S.O. 1897

In pursuance of the said authority and instructions, the said Frank H. Macpherson hereby reports that he has made an inspection, examination and audit of the various accounts of the said Corporation.

The audit is made upon the petition of certain ratepayers, addressed to the Provincial Municipal Auditor.

The petition requests that the examination "shall extend over such period as may be necessary, in order that the same may be full, complete, correct and final, and shall embrace each particular and special account of and in said Municipality, including the standing of each special and other drain therein, as well as the general funds and finances of said Municipality."

Scope of Audit.

The inspection and examination under the authority of the Order-in-Council covers the accounts of the Municipality from 1891 down to Dec. 31st, 1903.

By authority of the Council of the Municipal Corporation of Tilbury East, the audit was extended and carried down to Dec. 31st, 1904.

D. R. Farquharson (now Collector of Customs at Chatham) was Clerk in 1891 and until January 12th, 1901.

Alex. Farquharson was appointed to succeed his brother in 1901, and has held office as Clerk continuously since.

W. F. Robertson has been Treasurer since 1891, and the audit covers his entire terms of office.

In conformity with my usual custom, the petitioners, members of Council, and other ratepayers, were invited to attend at the Township Hall, Valetta, upon the 7th day of October, 1904, then and there to furnish such information or make such statements and charges as to them might seem meet, respecting the conduct of the Municipal affairs of said Township.

No specific charges were preferred. Complaint was made, however, that the drainage accounts generally, had not been properly kept, and that a certain grant from the Ontario Legislature under the Drainage Act, had been improperly applied.

The present audit covers the various drainage accounts in full detail, and these are dealt with under the proper head.

With reference to the grant received by the Corporation under the provisions of the Drainage Aid Act, a careful and complete investigation of the records have been made, the facts appearing to be as set forth in the following:

By By-law No. 3 of 1900 of the said Township, provision is made for repairing, etc., Government Drain No. 2, and the outlot of Nos. 2 and 3 Government Drains and for borrowing the sum of $30,231.86 for the purpose of completing the same.

A resolution of November 26, 1900, of the said Township recites that a cerain area in the said Township is already over-burdened with taxation for drainage purposes, and empowered the Reeve and Clerk to execute a petition to the Lieutenant-Governor, under the Drainage Aid Act, praying for aid for its relief.

Pursuant to said resolution the petition was duly drawn, executed and presented to the Lieutenant-Governor asking for aid under the Drainage Aid Act. This petition prayed for aid for the Forbes and Dauphin Drainage Works, and for Government Drain No. 2, reconstruction work; but as the latter was the only one not completed, it alone came within and was entitled to the benefit of the Drainage Aid Act. The other works were therefore eliminated from the petition, leaving only Government Drain No. 2 which the Government could aid.

In May, 1902, the Government grant in question, $3,020.00, was paid over to the Township and *placed in its general funds.*

It is the complaint of certain of the petitioners praying for the audit now being made, that this sum, $3,020.00, should have been credited to Government Drain No. 2, and not placed in the general funds of the Township, as has been done.

From the resolution aforesaid and the petition executed pursuant thereto, the intention would seem to be clear that only a certain area was to be relieved, and not all ratepayers. Otherwise the resolution and petition executed thereunder would have been general in their terms and not specific.

The Government having no power to grant aid for general purposs, and having such power for the specific purpose in question, it must be assumed (if not clear) that the grant was not for the illegal purpose of relieving all the ratepayers of the Municipality, but for a legal one, which was the relief of those supporting this particular Drain, Government No. 2.

There was no grant or payment out of the general funds of the Municipality for this work as is often the case, when the cost is great, so that this grant of $3,020.00 could not be regarded as a re-payment to the Municipality. The proceeds of the sale of debentures were, face $30,281.36, premium $155.00. These sums together with the contribution from the Township of Romney, $674.20, and balance from the former drain account, $710.16, paid for the construction of the drain, except a balance of $54.00 which is still charged to the drain and which is more than offset by the interest accrued due, but not allowed by the Municipality for its use of monies belonging to the drain.

Those supporting the drain were assessed each year, 1900, 1901, 1902, 1903 and 1904 in the terms of the original assessment, and received no rebate.

The Provincial Treasurer's Department did not at any time, while the petition was under consideration or subsequently, so far as I can learn, formally state that the grant was to go into the general funds of the Township, or that it was to be applied for purposes other than those petitioned for, although it ought to be said that the officers of the Municipality and the Committee who attended at Toronto, assert that it was intimated to them

that this money should go into the general funds, although in what manner it was so intimated does not appear. The most reasonable conclusion therefore seems to be that this grant should be applied for the purpose specified in the petition, and for which the Government was empowered to grant aid, namely, the reconstruction of Government Drain No. 2.

For the purpose of obtaining an expression of opinion from the Government as to the disposition of the grant in question, I submitted "a stated case" embodying the facts above recited, under date November 12th, 1904, and in reply thereto received from the Attorney-General's Department, the memorandum following:

"Referring to the matter of the Township of Tilbury East which is set out in the annexed memorandum of Mr. F. H. Macpherson, it appears by Order-in-Council of the 23rd May, 1902, it was directed that 'a warrant for $3,020.00 be issued in favor of the Treasurer of the Municipality of Tilbury East to assist the Township in constructing an outlet drain under the provisions of 63 Vict., etc.' In view of this order, the money seems to have been properly paid over to the Township Treasurer, and there seems no authority reserved for this Department to direct how the money is to be applied."

Toronto, 6th February, 1905.

Having regard to all the circumstances, my finding is that the grant received from the Ontario Government ($3,020.00) should be applied by way of reduction of the assessments yet chargeable to the contributors under By-law 3 of 1900, and I therefore enter the sum of said grant as a liability of the Township in favor of the said drain.

If Municipalities were permitted to apply grants received under the Drainage Aid Act in the manner adopted by the Municipality of Tilbury East, an entirely new source of revenue would thus be developed, whereby the general funds of the Corporation would be augmented at the expense of contributories to drainage works.

Having dealt with the specific items complained of, I now come to a consideration of the affairs of the Township in other particulars; and, as is generally the case, the examination has revealed discrepancies, and irregularities which were never suggested nor surmised by those instrumental in bringing about the audit.

Collectors' Rolls.

The Collectors' Rolls for the several years have been examined and have generally been found accurate.

The schedule or summary is in accordance with the statutory requirements, and properly shows the several rates placed upon the roll for drainage and other special purposes.

Owing to the large number of drains in the Township the Clerk has been obliged to enter the assessments of a number of drains in the same column, with a symbol attached to each for distinguishing purposes. This entails much extra work upon that official in preparing the rolls, and with an inexperienced or less intelligent Clerk would probably cause serious loss to the Township, which could be avoided if special rolls were prepared having the proper number of columns.

As already stated, the manner of preparation of the Collector's Rolls during the entire period under review, reflects credit on the present Clerk and also upon his predecessor in office.

The contents of the several Collectors' Rolls have been properly accounted for in the books of the Treasurer, or by returns of uncollectable taxes. The

prevailing custom of the Treasurer in certifying over his signature to the receipts by him, at the close of each Collector's Roll, is commended. It will be still more satisfactory, if a statement were entered, showing the complete settlement of the roll:

Face of Roll		$10,000
(1) Cash paid Treasurer	$9,500	
(2) Arrears per statement	400	
(3) Allowances by resolution of Council	100	
		$10,000

following which should be statements in detail showing how the items (2) and (3) are made up. In the statement (3) a reference to the pages in the minute book, where the allowances are passed upon should be given; and in statement (2) the Pro-number of the Collector's Roll should be entered against each piece of property returned for non-payment of taxes.

The rolls have ordinarily been returned within the time limit, as prescribed by statute, but the Collectors have failed to furnish the duplicate return required in Section 147, to the Clerk to enable him to forward the requisite notice.

Arrears of Taxes.

Until 1903 no proper record of arrears of taxes was maintained, and as a consequence some $5,624.48 was practically lost to the Township through the defalcations of A. L. Shambleau, County Treasurer, until recovered as a result of the audit of the County of Kent accounts in that year. Since that date a Land Register has been in use, but it has not been properly kept.

The difference with the County Treasurer's books have been reconciled and the balance of $469.01 arrears is carried as an asset. The County Treasurer's books will agree with this sum when he receives a copy of resolution of December 15th, 1904, striking off an item of $10.51 referred to later on.

An account should be opened in the Township ledger for this balance. On May 1st, upon receipt from the County Treasurer of the statement showing the percentages added, the Treasurer should make an entry in his journal, debiting the County Treasurer's "Arrears of Taxes" with the sum and crediting General Fund. In the Land Register he will enter the 10 per cent. as a charge against each lot shown in the County Treasurer's return. If it be found that certain of the properties have not been charged with the percentage, it may be assumed that the County Treasurer has collected the arrears before May 1st and all such should be included in his return of cash received on the following 1st July.

Immediately upon receipt of the non-resident roll in each year, the Treasurer should put through a journal entry debiting the County Treasurer, with the face of the roll, and crediting General Funds. Turning then to the Land Register, he will enter therein the taxes against each separate property. Similarly, upon receipt of the Collector's return, a journal entry will be made, charging the County Treasurer's "Arrears of Taxes" with the amount, and crediting General Funds; next entering the arrears against the several properties in the Land Register.

Upon receipt from the County Treasurer, immediately following the first days of July and January in each year, of the statement of taxes collected during the preceding six months (accompanied by a cheque for the amount) the local Treasurer will enter the latter in his cash account to the credit of the County Treasurer's "Arrears of Taxes," and in the Land Register will credit against each property the amount paid thereon.

When for any reason taxes are written off by resolution of Council, the Clerk is to furnish the Township Treasurer with a duplicate of the resolution forwarded to the County Treasurer, and the local Treasurer will, in his Land Register, on the credit side, make the following entry: "Written off by resolution of Council dated ————, 190 ."

Immediately upon receipt of the statement from the County Treasurer (accompanied by cheque) showing details of tax sales, the Township Treasurer will credit in the Land Register each property included in such return, making an entry under proper date as follows: "By tax sale of 190 , $———. In case the property has been sold for less than the taxes against it, a further entry will be needed to balance the account, viz.: "Loss on realization at tax sale (190), $———."

Annually the County Treasurer is to forward to the local Treasurer, a duplicate of his return to the Township Clerk of occupied lands to be placed upon the Collector's Roll; upon receipt of this the Township Treasurer will make an entry upon the credit side of the interested accounts in the Land Register, viz.: "By returned to Clerk, Roll 190 , $———."

With each operation a proper journal entry should be made debiting or crediting the "Arrears of Taxes" account in the General Ledger, and in this way the balance at debit of this account, will equal, exactly, the sum of the arrears as found in the Land Register, and both should be in balance with the statement which the County Treasurer is to forward to the local Clerk at January 1st of each year.

All returns and resolutions received by the Township Treasurer are to be filed for reference, and for the use of the auditors.

I have entered into considerable detail in the foregoing for the reason that the present Treasurer has not carried out the idea laid down by the Kent County Council, as the result of my investigation and of my recommendations in 1903.

The auditors of the 1903 accounts called attention to an alleged error made by A. F. Falls in the opening of the Land Register. The auditors were themselves in error in regard to the item in question ($10.51) which was not entered in the books until after June 2nd, 1903, or some months after the Land Register was written up. The item was returned to the Township Clerk to be placed upon the Collector's Roll of 1902. It was so placed, but apparently against the wrong description. A resolution of Council May 4, 1903, instructs the County Treasurer to recharge the item to another lot and this was done upon receipt of the Clerk's letter of June 2, 1903.

Subsequently the Township Council passed a second resolution December 15th, 1904), instructing the County Treasurer to relieve the lot which was charged with the item of $10.51, which was done.

Drainage Accounts.

A careful examination of the Drainage Accounts has been made, and reference to such as are necessary is made.

A very objectionable feature is the carrying in the drain accounts of the annual levies upon the one hand, and the payments of debentures and interest upon the other. Nothing should appear in these accounts excepting such transactions as have to do with the cost of construction of the several works, and the receipts on account of commutations and debenture sales. The levies and debenture payments should be treated entirely outside the drainage account. There is no necessity for carrying on individual account for each of these. One account to be known as "Debenture Levies Account"

should be opened in the ledger, and annually, all levies placed upon the roll for debenture purposes, should be entered therein in detail. This is done at the time of charging up the Collector's Roll. A *pro-forma* exhibit covering this entry is included an appendix to this report.

By reference to this exhibit, it will be observed that the appropriations entered for the several drians are even in amount with the equal annual payment of principal and interest, rather than with the exact amount of the levy as it may appear in the recapitulation of the Collector's Roll. It is not possible in all cases to make the levies exactly even in amount with the annual payment, and the slight differences must necessarily be adjusted through the General Drain Rate.

Should the proceeds and premium of the debenture sale exceed the amount necessary for construction purposes, and it is thought desirable to pay that first or a subsequent annual payment out of the proceeds of this debenture sale, there is no objection to so doing, but the transaction should be made a matter of record in the minutes of Council, and a resolution passed authorizing the Clerk to omit the assessment or assessments from the Collector's Roll; and instructing the Treasurer to transfer from the Construction Account of the Drain to the "Debentures Levies Account."

Accrued interest received upon debentures sold should not be placed to the credit of the Drainage Construction Account, unless the Township has charged interest upon all advances out of General Funds. As the General Funds have borne the interest charges upon the advances, the accrued interest should be credited there.

Drainage Construction.

The custom of Council is to provisionally adopt By-laws for drainage purposes, hold the Court of Revision, and then proceed with the construction of the drain, finally passing the By-law, and determining the amount of the annual assessment, after the drain has been fully completed. This method of procedure is to be condemned, upon the ground that it is (in my opinion) without legal authority, and might be the means of serious loss to the municipality. The only advantage of such procedure is that the Coun- is saved the necessity of passing supplementary By-laws, increasing or decreasing the assessment, depending upon whether the cost of construction has exceeded the estimate or otherwise.

Payments are made upon drainage works and contracts by the Treasurer, upon the order of the Commissioner, and further, the Council has authorized its bankers to pay orders of this character in favor of contractors without reference to the Treasurer, the first intimation received by that official, being the return to him by the bank at the end of each month of the orders which have been paid. The Treasurer is thus without any control over his funds, and the door is wide open for the practice of dishonesty, if a Commissioner were so minded. There is no check whatever upon the Commissioner, (who is not under bond) and he may issue such orders as he pleases, and to whom he pleases, without reference to any person. The practice cannot be too strongly condemned.

If it be thought necessary to the public convenience that the Commissioners be permitted to issue orders upon the Treasurer, (which orders are to be paid previous to being passed upon by the Council) then it must be made obligatory upon the person receiving such order to present same to the Treasurer, who will, if he has funds in hand, pay the order in cash. If not, he will countersign same, (using the rubber stamp provided for in the

recommendations) handing same to the payee who will present it for payment to the Township bankers.

All orders should be written in ink. Many of these are now written with pencil, and the opportunities for fraud and manipulation are altogether too liberal.

When the Treasurer makes payment of Commissioners' orders, he should be required to prepare monthly, and forward to the Clerk, for presentation at the next regular meeting of Council, a statement setting forth in detail, the date issued, by what Commissioner, favor of whom, amount, and fund or account to which charged; this report to be approved of by resolution, and filed in Clerk's office.

Immediately upon completion of a drain, the Commissioner in charge should present a report in writing, showing the orders issued by him, and this statement should be referred to the Treasurer for confirmation, and for the addition of such other expenditures as have been made on account of the undertaking, and which would not come within the knowledge of the Commissioner. Report to be passed upon by the Council and filed with the Clerk.

The practice of carrying the levies and debenture payments in the Construction Account is responsible for a good deal of the dissatisfaction and unrest in the minds of the ratepayers. As levies are ordinarily placed upon the Collector's Roll, a year in advance of the maturity of the debentures, and as these levies are credited to the Drain Account, in the year in which levy is made, each of these accounts exhibits a fictitious credit in so far as the construction is concerned, and presents what appears to be a "surplus" which the interested ratepayers considers ought to be available for distribution, or should be used in reduction of assessments.

In municipalities where the Clerk's salary does not include recompense for extra services in the preparation of By-laws, these services are satisfied by a cheque upon the Drainage Account. In this Township all clerical service is presumed to be covered by a stated salary, and that individual drains thus escape a proper charge, and one provided in the Engineer's estimates. In each such instance, a warrant ought to be authorized against the drain, in favor of the Treasurer, which will be deposited by him to the credit of General Fund.

It has been the custom of the Engineer in charge of the preparing of pumping estimates, to provide for a specific annual levy to meet the cost of pumping. As the expense of pumping varies greatly in different years, depending upon the season, cost of fuel, repairs, etc., the fixed assessment plan invariably results in a growing deficit. The better method is to provide in the By-law, that the Township shall advance from time to time out of General Fund, the sums requisite and necessary to cover the cost of pumping, such expenditure (up to say August 1st in each year), to be included as a special levy upon the next Collector's Roll, *pro-ated* according to the original assessment.

Upon my suggestion this has been done in the case of the Dauphin Drainage Scheme, which has recently been the subject of special legislation.

Graham Drain. A balance of $15.24 at credit of the Graham Drain, December 31st, 1899, and omitted from the accounts of 1900, is credited.

Old Drain. The charges to the Old Drain in 1900, were $48.00, not $47.00 as stated. The difference is included in the balance as now shown.

Driver Drain. A balance of $16.77 at credit in 1901, was carried to 1903, as $16.17 and a refund of $15.17 made.

Tremblay Drain. A balance of $52.36 at credit in 1899, has since that date been omitted from the annual statements.

McIntosh Drain. A debit balance of $39.00 in 1901, dropped from the accounts, is re-charged.

Kelly Drain. In 1903, the sum of $102.00 spent upon the Kelly Drain, was not carried forward to 1904. This has been done.

Campbell Drain. Expenditures of $1.00 in 1898, and $0.50 in 1901, are carried forward to the 1904 accounts.

Hickey Drain. The amount charged in 1902 was $261.49. The actual payments, $256.49. A credit of $5.00 is carried forward.

McGregor Drain. In 1902, an error of 30 cents occurs in the redemption of debentures.

Lewis Drain. In 1902, an error of 10 cents occurs in the redemption of debentures.

South Hunsberge, R. An over-credit of $1.00 is 1898, is corrected.

Davidson Drain. An under-credit of 6 cents in 1902, is corrected.

Government No. 2 and 3. In 1902 the sum of $41.86 was charged to Government No. 3, instead of to the above account. The entry has been reversed.

Government No. 3. Government No. 2 and 3 is charged and Government No. 3 credited with an improper charge to No. 3.

Forbes Pump No. 1. An overcharge of $9.75 in 1898 has been corrected. In 1902, $11.95 was improperly charged to this account; which has now been transferred to Dauphin, and $37.90 and $26.92 wrongly charged in 1903, has been transferred to Forbes Pump No. 2, and Forbes Drainage Works respectively.

Forbes' Pump No. 2. An overcharge of 50 cents in 1898, has been corrected; likewise an undercharge of 10 cents in 1903. An improper charge of $26.70, has been transferred to Dauphin; and $37.90 has been transferred to this account from Forbe's Pump No. 1

McGregor Drainage Pump Account. An overcredit of 25 cents in carrying forward the balance from 1893 to 1894, has been corrected.

Dauphin Drainage Works. A special report having been prepared, covering the Dauphin Drainage Scheme, for use in the recent application to the Local Legislature, no further reference need to be made to it, beyond the statement that the audit of the 1904 accounts, leaves a balance on December 31st, 1904, of $4,454.41, which is carried as an asset of the Township.

Forbes' Drainage Works. The original Forbe's Drainage Works and Repairs are all included in the one account. Total cost of work to December 31st, 1903, $57,885.87. Total receipts from sale of debentures, special levies, etc., $57,327.54. Balance due Township, $558.33. An error of $26.92, improperly charged to Pump No. 1 is corrected in 1904. In 1899 a short credit of $203.76 in levy occurred, and this also has been corrected in the 1904 accounts.

Forbes' Special. This account has been charged with the expenses of consolidation, redemption of debentures, express charges, etc., and credited with the taxes collected from time to time, and sale of debentures (special). On December 31st, 1903, there remained at credit of this account, $2,958.56.

Powell Drain. By-law 37, 1903, levies were placed upon the roll in 1903 and 1904, whereas the first debentures does not mature till 1905. The extra assessment is included in the "Drainage Debenture Levies Account." The fifth assessment will not be necessary.

Big Creek Drainage Sscheme. In the books of Tilbury East, this scheme is known as the "Tremblay Creek Outlet." Tilbury West was the initiat-

ing Township. In March, 1898, the Treasurer paid to Tilbury West, $1,549.84. The balance at credit of the Drain Account, December 31st, 1904 (deducting the levy of 1904), is $128.33. The report of the Provincial Municipal Auditor (prepared by himself), shows a balance due Tilbury West of $202.14, toward the liquidation of which Tilbury East has on hand, the sum above mentioned, viz., $128.33. I am aware that Tilbury East disputes its liability to Tilbury West, principally upon the ground that the Township had no available funds against which to charge this amount, and did not think it could take same from the General Fund. Such argument does not hold good to the extent of the balance above.

Ditches and Watercourses.

A separate account should be opened for each drain, in terms of the statutory provision in that behalf. In such accounts should be charged all expenditures chargeable to each, with a clear statement as source of collection, whether from Township or individual; if the latter, full particulars as to lot, concession, etc., and the certificate of the Engineer appointed under the D and W Act, to be filed with the Clerk. Each drain should be credited with the amount collected; for the Township's proportion a warrant should be issued as authority for the transfer of a sufficient sum from the General Fund to cover.

All accounts of this character have been examined and found practically correct.

General Remarks.

Noxious Weeds. In the accounts of 1904, the sum of $14.06 was paid for cutting noxious weeds. Sec. 2, of Chap. 27, (1904). Statutes provides for the collection of expenses for cutting noxious weeds, by addition to the tax levy against the land. It is important, therefore, that the resolution authorising payment of account for such services, should specify the property against which such expense is to be charged.

Obstructions to Drains. The remarks above are likewise applicable to payment of accounts for services for the removal of obstructions from drains, etc.

Cement Works. The accounts in connection with the manufacture of tile are so mixed up with the cost of building, plant, well, etc., that satisfactory information as to the cost of manufacture; and the profit or loss in connection with operation was not obtainable without an analysis of the entire account.

The works to December 3st, 1904, have been run at a loss to the municipality of about $350.00.

Better methods should obtain, however, in the handling of the output. No tile should be allowed to leave the yard, except upon written order of the Reeve or a Commissioner. The person in charge of the Works ought to report monthly to the Council, all deliveries of tile, and the Clerk should render accounts for the same to the purchasers. When used within the Township, upon drains or road divisions, warrants should be issued against the proper funds, and turned into the Treasurer for credit of the Cement Works.

Small-Pox Expenditures. In 1902 considerable expense was incurred in connection with the epidemic of small-pox in the Township, much of which under the Act shall have been collected from the parties to whom the service was rendered. The sum now collectable, so far as we are able to ascertain is $411.90, details of which are supplied. Details of the account

of Dr. Oliver, for services have been obtained, and are included in the amount. The Council should at once put forth a persistent effort to collect the sums due.

Dauphin Drainage Scheme. Acting under advice of solicitor, the assessment for Dauphin Drainage purposes was placed upon the Collector's Roll in 1904. The sum of $24.25 was collected and turned over to the Treasurer. This amount we include as a charge to him, and as a liability of the Township. The sum should be returned to the persons contributing same.

Legal Expenses. Accounts for legal services, showing a balance of $683.68, in favor of J. B. Rankin, K.C., in connection with litigation of a character apparently chargeable against the General Funds of the municipality, are standing unpaid since 1903, the services having been previously performed. This matter ought to be closed by a settlement forthwith.

Expenditures on Road Divisions.—The practice for some years has been to pass appropriations to the several road divisions, and to appoint Commissioners to make the expenditures. No check has been maintained on the Commissioners, however, and they have gone along doing such work and making such expenditures as they saw fit, regardless of keeping within the council appropriation. This should not be allowed to continue. A by-law should be passed (copy of which should be served to the Treasurer) providing that under no circumstances should he honor Commissioner's orders beyond the amount of the appropriation, official information as to the amount of which should be given him in writing by the Clerk.

Matters of Policy.

I have received a number of communications from ratepayers in which complaint has been made against the action of Council in matters of policy as to:

(*a*) Opening of roads,
(*b*) Maintaining of pumping plants,
(*c*) Improper and unequal assessments for drainage,
(*d*) Engineer's errors.

These are matters not within the scope of an audit of this character, and therefore have not been given consideration.

Accounts of the Treasurer.

The accounts of W. F. Robertson, Treasurer, have been carefully scrutinized, both as to receipts and expenditures from the date of his appointment in 1891 to Dec. 31st, 1904, and his cash account has been checked down to April 29th, 1905, at which date a balance was struck.

I regret that I am obliged to report a very serious deficiency in his accounts, amounting to $5,212.47, and with interest, $5,920.90. I hold the Treasurer's written acknowledgment covering the items which go to make up the total, with a few exceptions. Statement No. 1 covers these omissions in detail. With the exception of the item of $1,000.00 obtained by a manipulation of the accounts in 1894, and of the omissions to enter, in 1904 and 1905, certain items of receipt, the bulk of the deficit, $3,610.66, is in cash, which deficiency could have been detected at any time by the local auditors, had an effort been made to balance the cash. I have made such an examination of the cash and bank accounts, as satisfies me that the deficiency is not of sudden growth, but is the result of gradual absorption for personal use of the funds of the Municipality.

The Treasurer's vouchers are not, for the most part, in proper form, not being propely drawn or endorsed, or being written in lead pencil. The school orders particularly were in bad shape, necessitating the obtaining of statements from the various Secretary-Treasurers. Recommendations are made in this respect.

The Treasurer's bond is signed by himself and by William Robertson, George Robertson, Peter Robertson and David Laughton. I have not gone into the question of the sufficiency or otherwise of the bond, under the circumstances, but have turned the documents over to the Reeve for examination by the Township Solicitor.

Collector's Bond.—The collection of taxes on the roll for 1904, being completed, and full returns having been made by the collector, particulars of this bond are not necessary.

Financial Position of the Corporation.—The present financial standing of the corporation is as shown in statement No. 6. The available assets ($57,694.12) exceed the current liabilities ($53,435.16) by $4,258.96, a very satisfactory showing under all the circumstances.

Debenture Liability.—The unprovided debenture liability of the Municipality on Dec. 31st, 1904, was a follows:

By-law.	Particulars.	No. of Debs. outstanding.	Amount.
1 of 1891	McGregor	-15	$ 354 00
16 of 1904	Forbes Repairs	...	5,763 00
15 of 1905	Dauphin	...	22,863 00
			7,338 40
6 of 1896	Kippen	9-10	519 00
18 of 1896	Govt. No. 2 Raleigh	9-10	291 00
23 of 1897	Govt. No. 1	8-19	8,786 00
35 of 1897	Tremblay	8-10	600 00
36 of 1897	Maynard	8-10	316 00
4 of 1898	Burgess & Coutts	8-10	2,717 00
6 of 1898	Moffet	8-10	452 00
22 of 1898	Chalmers	7-10	756 00
3 of 1899	Gilbert	5-10	425 00
5 of 1899	King & Whittle	7-10	2,009 00
26 of 1899	Closson	6-10	476 00
3 of 1900	Govt. Drain No. 2	6-20	24,732 00
4 of 1900	8th Creek	-6	140 00
5 of 1900	South Hunsberger	-5	87 00
4 of 1901	King & Whittle, supplementary	5-8	988 00
6 of 1902	Davidson	4-5	151 00
7 of 1902	Hope	4-5	200 00
8 of 1902	No. 3 Govt. Drain	4-10	1,280 00
9 of 1902	Hickey	4-10	2,244 00
5 of 1903	Sinclair	3-6	778 00
13 of 1903	Murphy	3-10	759 00
14 of 1903	Shepley	3-5	316 00
15 of 1903	McKim Drain	3-6	323 43
16 of 1903	Malott & Tilbury	3-6	664 00
17 of 1903	Askew	3-10	1,024 00
18 of 1903	McLeod	3-10	1,477 00
19 of 1903	Graham	3-10	1,137 00
20 of 1903	King & Whittle, 4th Con. Branch	3-6	322 27

By-law.	Particulars.	No. of Debs. outstanding.	Amount.
24 of 1903	Johnston	3-6	386 40
25 of 1903	Kennedy	3-5	301 00
26 of 1903	McDougall	3-10	5,402 00
37 of 1903	Powell	3-5	269 29
40 of 1903	Forbes Repairs	2-15	8,656 94
52 of 1903	McHardy	2-10	673 78
	Forbes Consolidated	...	25,084 00
	L. E. & D. R. R.	12-27	3,376 08
	Jeanette Creek Bridge	2-10	4,583 55
	Tile, Stone and Timber D.	...	219 55
	S. S. No. 1	8-10	342 16
	S. S. No. 2	9-10	296 48
	S. S. No. 3	7-10	581 81
			$140,461 14

Salaries.—I feel it incumbent upon me to point out that the salaries of the Clerk and Treasurer are in no sense commensurate with the services performed. The volume of the transactions in this Township are much greater and more intricate than in the average municipality, requiring a higher degree of intelligence than ordinary, yet the salaries paid are no greater (if as great) as in other places.

Interest.—I have not taken interest into consideration in connection with any of the drainage accounts, not being a custom in the Municipality, although such should be done.

Township Bank Account.—The Treasurer has been permitted, with consent of Council, to keep two and sometimes three bank acounts, transferring monies from one to the other at pleasure. This gave opportunity of covering over the deficiency in the Treasurer's accounts. The Council of the present year has had this practice discontinued, and it should not again be allowed.

Township Books.—If the Council is desirous of obtaining substantial benefit as a result of the present audit, it is recommended that new books should be obtained, and the accounts properly written up from Jan. 1st, 1905. While this is being done, the Treasurer could be instructed in the changes in methods.

Supplementary Levies and Refunds.—It would be well if the Council would go carefully over the several drainage accounts, make refunds where such should be made, and supplementary levies where the drains are indebted to the Municipality.

Recommendations.

As a result of the present examination, inspection and audit of the books, acounts and vouchers of the Municipal Corporation of the Township of Tilbury East, I make the following recommendations.

(1) That all the funds of the Township shall be deposited in a chartered bank, and that all payments thereout shall be made upon a warrant of the Reeve, countersinged by the Treasurer, except as noted in subsequent paragraphs.

(2) That the Township bankers be notified that orders or warrants issued by the Commissioners, or the Reeve, are not to be payable unless properly countersigned by the Treasurer.

(3) That all accounts be passed by the Council in regular session, before payment, excepting fixed charges as debentures, interest payment of school accounts and any other items fixed by By-law or Statute, which may be payable by the Treasurer without reference to the Council; provided, that if the Commissioners' orders are paid by the Treasurer in advance of being passed upon by the Council, that the Treasurer be required to prepare on the first day of each month (or such other times as the Council may require) a statement (form 1) setting forth in detail, all Commissioner's orders paid by him during the preceding month, and that such statement be filed with the Clerk forthwith, for presentation at the next regular meeting of Council.

(4) That the Treasurer shall not accept, or pay orders of Commissioners, unless the same be written in ink.

(5) That a rubber stamp be furnished the Treasurer which he shall use on all orders or warrants of which he desires payment to be made by the bank (first entering the same in the cash book, as a charge against the proper fund or account, and giving it a serial voucher number) after the form following: "The Canaldian Bank of Commerce, Chatham, will please pay and charge to the account of Treasurer, Township of Tilbury East."

———————————— Treasurer.

(6) That all drainage by-laws be finally passed before the work of construction is proceeded with.

(7) That an official form of receipt with stub, properly numbered, shall be adopted and that all moneys received by the Treasurer, from whatever source, shall be acknowledged thereon.

(8) That expenditures on award drains shall be charged to individual accounts in the Treasurer's ledger, and shall be balanced by cash received from the tax-payer, or by charging the same upon the collector's roll.

(9) That the Treasurer shall decline to pay school warrants, unless the orders are properly signed by at least two trustees, and are sealed with the seal of the school section.

(10) That the Treasurer shall decline to pay warrants when presented by other than the party to whom payable, unless (*a*) properly endorsed, and (*b*) upon written order, authorizing payment to another, which order shall be attached to the warrant, after being endorsed by the person presenting it.

(11) That the several drainage by-laws which provide for fixed assessments for pumping purposes shall be so amended as to provide that the corporation may advance out of the general funds, from time to time, such sums as may be necessary to maintain and operate the several pumping plants; such expenditures up to August 1st of each year to be recovered by a special levy upon the next collector's roll, pro-rated according to the original assessment.

(12) That drainage Commissioners shall, immediately upon completion of a drain, prepare in writing a report showing the orders issued on account thereof, such report to be delivered to the Clerk for presentation at the next following meeting of Council.

(13) That the by-law striking the annual rates, shall show in detail, the amount of taxes required to be levied for the several school sections, and shall also show in detail, the sum to be levied on account of the Township contribution under the several drainage by-laws, and D. and W. Courses Act. A pro-forma exhibit accompanies this report.

(14) That previous to settlement of the collector's roll, the collector will present to the Council a statement of all taxes which he has been unable to collect, other than those which may by law be returned to the County

Treasurer; that all such statements shall be passed upon, and be confirmed by the Council before being finally accepted by the Treasurer in his settlement with the collector.

(15) That proper books of account be opened as of Jan. 1st, 1905, in accordance with the findings of this report, the said books to be written up to date, and the Treasurer to be instructed in the keeping thereof.

(16) That a resolution or by-law of Council be passed forbidding the Treasurer to honor Commissioners' orders for work or materials supplied on road divisions, after the amount of the appropriations has been expended unless by special resolution of the Council, and that the Treasurer shall notify the Council in writing, when such appropriations have been exhausted.

(17) That the Clerk be instructed to officially notify the Treasurer of the appropriations to the several road divisions.

(18) That the collector of taxes shall make his returns to the Treasurer (forwarding a duplicate to the Clerk) in accordance with the provisions of section No. 149 of the Assessment Act.

(19) That all contracts, agreements, order books, etc., in the hands of individual members of the Council, or others who may be acting as Commissioners on road divisions, bridges, drainage, pumping schemes, or other work, shall be returned to the Council together with a report in each specific case, and that these shall be filed with the Clerk for the use of the auditors.

(20) That the Treasurer be instructed to carry out the system pertaining to the Land Register, as provided in the foregoing report.

(21) That where persons unable to write, have occasion to endorse warrants or orders, "his X mark" shall be witnessed by some person other than the Treasurer.

(22) That all acounts presented to the Council, shall be in writing, and shall be certified by a member, before being presented; and that these be properly numbered and kept on file in the Clerk's office for reference.

(23) That all proper conveniences for filing of Township documents and records shall be supplied the Clerk and Treasurer.

(24) That the Treasurer shall notify the Council from time to time, in writing, of the amount received from sale of debentures, giving particulars as to the name of the drain, amount to distinguish as between principal, premium and accrued interest. And that receipts on all other sources should be reported at the next ensuing meeting of Council.

(25) That an account shall be opened in the ledger, to be known as "Debenture Levies Account." This account to be credited with the levies and general drain rates placed upon the roll in each year, and that all debentures and interest paid, shall be charged against this account.

(26) That the Treasurer shall furnish the Council with a monthly abstract statement of receipts and expenditures, which statement shall show cash in the office, cash in bank, and checks outstanding.

(27) That the Council shall pass the necessary by-law, making operative the system of reports between officials relative to the arrears of taxes, as recommended by this report.

Conclusion.

The Township is to be congratulated upon the efficient services rendered by its Clerk; I regret that I cannot say so much for the Treasurer. Both, however, have evinced the utmost willingness to assist in the examination and audit, and for this assistance, I desire to express my obligations.

By way of explanation for the delay, which has attended the present audit, I may say that during several months after my commission was

received from the Government, my time was so occupied with work previously in hand, that it was not possible to take up the audit until August or September. During the months of November and December, 1904, and January, 1905, the completion of the audit was retarded awaiting reply from the Government, in connection with the grant under the Drainage Aid Act. Since that time, and until May 13th, the delay has been wholly caused by the Township Treasurer not having his books written up. Two extra trips to Merlin were occasioned by reason of the tardiness of the Treasurer, and much extra work made necessary.

The attention of the Council is called to section 14 of chapter 228, R.S.O., 1897, which requires that the recomendations made in this report shall be carried into effect.

I shall be pleased to furnish further explanations, or to advise with the Council, with reference to any of the matters, or any of the recommendations contained in this report. All of which is respectfully submitted.

F. H. Macpherson,
Chartered Accountant.

Windsor, Ont., June 10th, 1905.

List of Schedules.

The following Schedules and Appendices are included in and form part of the report pertaining to the audit examination and inspection of the accounts of the Township of Tilbury East, dated June 10th, 1905.

Schedule 1—Statement of account with W. F. Robertson, Treasurer.

Schedule 2—Abstract of Receipts and Disbursements for year ending December 31st, 1904.

Schedule 3—Receipts and Disbursements in detail for year ending December 31st, 1904, with Appendices as follows:

Appendix "A": Statements of accounts with Schools to December 31st, 1904.

Appendix "B": Statements of accounts with Drains, etc., to December 31st, 1904.

Appendix "C": Statement of account *re* L. E. & D. R. Bonus to December 31st, 1904.

Appendix "D": Statement of account *re* Jeanettes Creek Bridge to December 31st, 1904.

Appendix "E": Statement of Manufacturing Account *re* Cement Works to December 31st, 1904.

Schedule 4—Outstanding Accounts against General Fund, December 31st, 1904.

Schedule 5—Statement of sums due from smallpox patients.

Schedule 6—Statement showing the financial standing of the Township, December 31st, 1904.

Schedule 7—Statement of General Assets and Liabilities, December 31st, 1904.

Pro-Forma Exhibits.

Pro-Forma exhibits accompany this report covering:

(*a*) By-law striking the annual rates.

(*b*) Schedule showing analysis of Collector's Roll to be prepared by the Clerk and forwarded to the Treasurer immediately upon the completion of the preparation of the roll.

(*c*) Skeleton of Journal-entry to be made by Treasurer upon receipt of the analysis (Schedule *b*).

(*d*) Blank (form 1) of report to Township Council of orders paid by Treasurer in advance of passing by Council.

Pro-Forma Exhibits.

(*a*) By-law striking the Annual Rate.

(*b*) Schedule showing Analysis of Collector's Roll to be prepared by the Clerk and forwarded to the Treasurer immediately upon the completion of the preparation of the Roll.

(*c*) Skeleton of Journal-entry to be made by Treasurer upon receipt of the Analysis (Schedule *b*).

(*d*) Blank (form 1) of report to Township Council of Orders paid by Treasurer in advance of passing by Council.

By-Law No.....

Being a By-law to fix rates for the levy and collection of taxes for the Township of ..... for the year .....

Finally passed ..... 190.....

Whereas the Municipal Council of the Township of ..... deems it necessary and expedient to pass a By-law for said purpose.

And whereas the total assessment of the Township of.....liable for County Rate, Township Rate, General Debenture Rate and Special on Roads for Drainage Debenture Rate is the sum of $....., and the total assessment of said Township liable for General School Rate is the sum of $.....

Therefore the Municipal Council of the Township of ..... in the County of ..... enacts as follows:

1. That for raising the sum of $..... for County purposes, a rate of ..... mills on dollar of the assessed value of the whole rateable property of the Township be levied and collected.

2. That for raising the sum of $..... for Township purposes, a rate of ..... mills on dollar of the assessed value of the whole rateable property of the Township be levied and collected.

3. That for raising the sum of $..... for General Debenture Rate a rate of ..... mills of the whole rateable property of the Township be levied and collected.

4. That for raising the sum of $.....as cited in column 6, Schedule *a*, for Special Rates on Roads for drainage purposes, a rate of ..... mills on dollar of the assessed value of the whole rateable property of the Township be levied and collected.

Schedule "A."

1	2	3	4	5	6
No. of By-law.	Name of drain.	No. of levy.	Total No. of levies.	Annual lands.	Annual roads.

5. That the amounts specified in column 5, Schedule A, shall be levied in accordance with the several By-laws pertaining thereto.

6. That for public and separate school purposes a rate on dollar of the assessed value of the whole rateable property in each school section be levied and collected for the maintenance of the said schools for the year ..... in accordance with the Statute of Ontario, Edw. 1, chap. 39, sec. 71, and that the rate in each section be the rate set opposite the number of the section in column 6 of Schedule B hereto:

SCHEDULE "B."

1	2	3	4	5	6	7
No. of school.	Trustees' requisition.	Assessment.	Township portion of school rate.	To be levied against school section.	Rate.	Total rates for section.

7. That for raising the sum of $..... required for General School Rate as enumerated in column 4, Schedule B, a rate of ..... mills of dollar be levied on the whole rateable property liable therefor.

8. That for the payment of debentures and interest thereon issued on account of the several school sections, due in the year ..... the following rates to be levied:

(*a*) That a rate of ..... mills on dollar be levied and collected upon and from the whole rateable property ($.....) liable therefor, in School Section No.....

(*b*)

(*c*)

9. That the Clerk shall also enter in the Collector's roll for the year ..... the following sums:

DITCHES AND WATERCOURSES.

Name of Drain	Amount	Where enumerated.
a		
b		
Line Fences.	Amount.	Where enumerated or specify.
a		
b		
Tile, Stone and Timber Era.	Amount.	No. of By-laws.
a		
b		
Arrears of Taxes.	Amount.	Enumerate lands.
a		
b		

Days S. L. at $1.00 each per Pathmaster Lists.
Dogs at $..... each, see Assessment Roll.

10. That this By-law shall come into force upon and after the final passing thereof.

Reeve.
Clerk.

TOWNSHIP OF TILBURY EAST.

Analysis of Collector's Roll for 1904.

	General funds.	Special rate.	Schools.
	$ c.	$ c.	
Township and county rate	7,963 93		
General Drain Rate		2,441 54	
General School Rate		2,129 25	
Gen. School Rate from Gen. Funds		46 25	
L. E. & D.R.R. Bonus from Gen. Funds		16	

By-Law drains.	Total deb.	Roads.		
Forbes Con		298 52		2,121 34
Sinclair	214 16	40 16		174 25
Kippen	279 00	92 96		186 19
No. 2 and 3 Govt	2,224 80	526 79		1,697 96
Malott & Tilbury	182 56	38 20		144 73
Tile Drainage	29 44			29 44
Burgess	978 12	160 51		818 60
McHardy	90 62	22 07		68 55
Closson	107 44	16 12		91 13
Moffet	162 64	23 93		139 13
Hickey	373 68	115 45		258 49
McGregor	367 76	3 60		364 30
Forbes Repair 1894	745 95	83 40		662 72
Forbes Pump No. 2		12 13		487 95
Forbes Pump No. 1		11 12		513 81
No. 1 Govt. Drain	935 92	78 54		857 67
King & Whittle	826 04	201 30		624 78
McLeod	219 50	32 42		186 19
Maynard	114 56	8 88		105 30
Hunsburger South	89 80	13 06		77 05
Kennedy	108 76	28 08		80 41
Shepley	114 04	39 76		74 24
Graham	169 52	44 94		123 97
Askew	152 24	15 04		137 10
Forbes Repair 1903	819 54	44 79		774 83
Johnston	106 44	26 40		80 04
Murphy	112 52	13 94		98 75
4th Con. Branch of King and Whittle	92 14	12 87		79 21
McDougall	802 64	265 37		537 00
Tremblay	216 40	13 23		203 31
Hope	106 80	24 46		82 01
Davidson	80 92	3 37		77 06
No. 3 Govt	213 44	44 52		168 77
Chalmers	209 12	18 73		189 77
Govt. No. 2, Raleigh	156 30	4 19		152 80
Gilbert	95 00	34 89		60 68
McKim East	88 86	6 76		82 40
Eight Creek	147 04	5 91		140 40
Powell	97 04	13 93		83 11
McGregor Pump		1 20		119 80
Line Fence Account				12 00
D. & W.				
Richardson			49	7 00
Fish			96	14 00
Brown			92	13 00
Cooper			1 61	23 00
Purdy			1 40	20 00
McIntosh				6 75
Forward			7,969 31	17,668 91

TOWNSHIP OF TILBURY EAST. ANALYSIS OF COLLECTOR'S ROLL FOR 1904.—*Continued.*

By-Law drains.	Total deb.	Roads.	General funds.	Special rate.	Schools.
			$ c.	$ c.	
Brought forward			7,969 31	17,668 91	
Carr			93	13 33	
Wilson			70	10 00	
No. 2 Simpson			1 33	19 00	
Barry-Stevenson			1 09	15 75	
Railway Bonus	325 26			325 10	
Statute Labor			1,201 20		
Dog Tax			413 00		
Arrears of Taxes			4 21		
	Gen. Levy				
U.S.S. No. 1	67 50			54 70	154 89
S.S. No. 2	300 00			157 20	671 56
S.S. No. 3	450 00			160 29	907 33
S.S. No. 4	150 00			148 53	250 05
S.S. No. 5	400 00				698 25
S.S. No. 6	300 00				451 31
S.S. No. 7	150 00				313 52
S.S. No. 8	150 00				153 12
U.S.S. No. 2	115 50				177 36
U.S.S. No. 13					290 84
U.S.S. No. 5	92 50				206 32
R.C. No. 1, T.E.					76 72
R.C. No. 1, Tilbury					233 55
R.C. No. 3					290 60
R.C. No. 6, Raleigh					68 51
R.C. No. 6, Tilbury N.					60 20
R.C. No. 7, Tilbury					46 40
			9,591 77	18,572 80	5,050 53

RECAPITULATION.

General Funds	9,591 77
Special Rates	18,572 80
Schools	5,050 53
Total amount resident roll	$33,215 10

TOWNSHIP OF TILBURY EAST.

Example of Journal Entry Covering Collector's Roll, 1904.

Collector of taxes, Dr.		$33,215 10	
General Funds, Cr.			$9,592 64
Township and County Rate	$7,974 23		
Dog Tax	413 00		
Arrears of Taxes	4 21		
Statute Labor	1,201 20		
Line Fence Account			12 00
Forbes Pump No. 2			500 08
Forbes Pump No. 1			524 93
McGregor Pump			121 00
Forbes Consolidated			2,419 86
Debenture Levies Account:			
Sinclair Drain	214 16		
No. 2, Government	2,224 80		
Malott and Tilbury	182 56		
Burgess	978 12		
McHardy	90 62		
Closson	107 44		
Moffet	162 64		
Hickey	373 68		
McGregor	367 76		

Debentures Levies Account.—*Continued.*			
No. 1, Government	935 92		
King and Whittle	826 04		
McLeod	219 50		
Maynard	114 56		
Hunsberger South	89 80		
Kennedy	108 76		
Shepley	114 04		
Graham	169 52		
Askew	152 24		
Forbes, 1903	819 54		
Johnston	106 44		
Murphy	112 52		
4th Concession Branch K. and W.	92 14		
McDougall	802 64		
Tremblay	216 40		
Hope	106 80		
Davidson	80 92		
No. 3, Government	213 44		
Chalmers	209 12		
Government No. 2, Raleigh	156 30		
Gilbert	95 00		
McKim East	88 86		
Eighth Creek	147 04		
Powell	97 04		
Union School Section No. 1	54 70		
School Section No. 2	157 20		
School Section No. 3	160 29		
School Section No. 4	148 53		
L. E. and D. R. R.	325 26		
Tile, Stone	29 44		
Forbes, 1894	745 95		
Kippen	279 00		
			12,676 73
School Rates:			
Union School Section No. 1	$222 39		
School Section No. 2	971 56		
School Section No. 3	1,357 33		
School Section No. 4	400 05		
School Section No. 5	1,098 25		
School Section No. 6	751 31		
School Section No. 7	463 52		
School Section No. 8	303 12		
Union School Section No. 2	292 86		
Union School Section No. 5	298 82		
Union School Section No. 13	290 84		
Roman Catholic No. 1, Tilbury East	76 72		
Roman Catholic No. 1, Tilbury	233 55		
Roman Catholic No. 3	290 60		
Roman Catholic No. 6, Raleigh	68 51		
Roman Catholic No. 6, Tilbury North	60 20		
Roman Catholic No. 7	46 40		
			7,226 03
Ditches and Watercourses:			
Richardson	$7 00		
Fish	14 00		
Brown	13 00		
Cooper	23 00		
Purdy	20 00		
McIntosh	6 75		
Carr	13 33		
Wilson	10 00		
No. 2, Simpson	19 00		
Barry-Stevenson	15 75		
			141 83
		$33,215 10	$33,215 10
Arrears of Taxes, Dr.		31 96	
General Funds, Cr.			31 96

TOWNSHIP OF TILBURY EAST.

Treasurer's Office, ...190...

6 M.A.

Statement of Commissioner's Orders cashed by Treasurer during the month of ....., subject to confirmation by Council.

Number.	Date Issued.	By Commissioner.	Favor of.	Amount.	Charged to.

Moved by....., seconded by.....that the action of the Treasurer, in paying the Orders above enumerated, be confirmed. No. .... . to No. .....

Town Hall, ..., 190....

TOWNSHIP OF TILBURY EAST.

W. F. ROBERTSON, TREASURER.

In Account with the Township of Tilbury East.

1905.		
Jan. 1—To balance in hand as per Auditor's Report	$3,796 11	
April 29—To receipts per Cash Book	33,379 90	
To Canadian Bank of Comemrce overdraft	11,173 33	
		$48,349 34
By paid overdraft, Canadian Bank of Commerce, Jan. 1st, 1905, ...	$19,009 82	
By paid overdraft, Merchants' Bank, Tilbury, Jan. 1st, 1905	418 69	
By payments per Cash Book	23,083 92	
		42,512 43
		$5,836 91
April 29—Cash in Merchants' Bank, Tilbury	$2,226 25	
Balance	3,610 66	
April 29—To balance, deficiency in Cash	$3,610 66	

To Additional Charges for Items of Receipts not Accounted for.

1892.			
Dec. 31—To errors reported by Auditors in 1892 not adjusted subsequently		$ 1 85	1 37
May 4—To overcredit in payments to School Section No. 3, $980.15, vouchers only for $880.15		100 00	77 95
1894.			
Dec. 31—To taxes received, account 1894:			
Roll	$3,418 28		
Less accounted for	2,418 28		
		1,000 00	619 89
1897.			
Nov. 30—To Interest in C. B. of C. not entered		5 25	2 33
1899.			
Sept. —To payment reported on folio 573 of Minute Book, from John Wands and R. S. Smith *re* Closson Drain		17 50	5 85
1900.			
July 30—To Com. received from G. A. Stimson & Co.		5 93	1 68
1901.			
July —To payment reported on folio 164 of Minute Book, from R. Fletcher		75 00	14 35
1902.			
To overcredit, voucher 479		5 00	70
1903.			
To " " 303		63	
To " " 623		95	
To " " 625		25	
1903.			
Dec. —To payment reported on folio 465 of Minute Book, from D. M. McKenzie for plank, etc.		10 00	66
1904.			
Jan. 14—To Check from Treasurer Tilbury Village, *re* Foster Road Grant		150 00	11 64
April 6—To N. Garbutt, Forbes Drain No. 2 refund *re* coal.		57 46	3 68
To Wm. Stokes, *re* road allowance		5 00	32
May 31—To interest from C. B. of C.		37 40	2 06
Aug. 1—To Tilbury North, for tile		77 00	3 46
Nov. 30—To interest from C. B. of C.		19 80	49
Dec. 23—To J. W. Clark, Commissioner, for plank sold		1 50	
To J. W. Clark, for tile sold		5 50	
Dec. 31—To Coupons School Section No. 3 Deb. not paid...		5 37	

To Payments taken Credit for in 1904, for which no Vouchers Produced:

J. Tasker, sheep killed	2 00	
A. Norry	4 00	
1905.		
Jan. 6—County Treasurer, County Kent, Taxes last half year, 1904	38 30	
Jan. 23—Park Bros., tile	21 17	
Jan. 23—W. McGregor, *re* Forbes D. W. Pump No. 2	29 50	
R. Waddell, refund sheep account	4 00	
Collections received from Tax Collector, 1904 Roll, on account of levy Dauphin Drainage Works...	24 25	
	$5,315 27	$746 43

CREDITS.

1898.		
Dec. 31—By under credit in payment to School Section No. 13, Voucher 887	$100 00	$38 00
By sundry clerical errors	2 80	
	$102 80	$38 00

RECAPITULATION.

1905.	Principal.	Interest.
April 29—To debits	$5,315 27	$746 43
By credits	102 80	38 00
	$5,212 47	$708 43
Interest brought down	708 43	
Total deficiency	$5,920 90	

NOTE.—The Treasurer holds a note of $60.00, taken from the Collector of Taxes as cash, against the above balance. If he is able to produce the warrants or coupons charged back for want of vouchers, he will be entitled to credit for so much as he is able to submit proof.

TOWNSHIP OF TILBURY EAST.

Abstract of Receipts and Disbursements, Year Ending Dec. 31st, 1904.

RECEIPTS.

1904.			
Jan. 1—Balance as per report of Auditors of 1903 accounts	.....		$4,043 11
Taxes:			
Collector's Roll, 1903	$33,205 04		
Collector's Roll, 1904	867 57		
County Treasurer, arrears	148 81		
County Treasurer, arrears under report of Special Auditor	223 66		
Debenture Sales	11,739 37		
Drainage Assessments	677 50		
Sale of Sewer Pipe	483 94		
Grants:			
Public School Grant	388 00		
County of Kent, Raleigh Townline	200 00		
County of Kent, Baptist Creek Bridge	5 50		
School Section, Union, No. 1, Township of Raleigh share of debenture	67 81		
Romney Township, ditching Townline	89 10		
C. P. R., rental 1903, crossing over townline with water main	10 00		
			48,106 30
Canadian Bank of Commerce, overdraft	$19,009 82		
Merchants' Bank, Tilbury, overdraft	418 69		
			19,428 51
Journal credits to tile works charges being to road divisions and drains			506 69
			$72,084 61

DISBURSEMENTS.

1904.			
Dec. 31	Salaries	$1,324 45	
	Stationery and printing	434 28	
	Law costs	112 30	
	Roads and bridges	5,756 23	
	Charity	497 12	
	County rate	2,269 92	
	Schools	8,356 45	
	Interest	158 55	
	Board of Health	390 13	
	Debentures	12,362 56	
	Interest on debentures	6,720 07	
	Drainage	26,954 36	
	Statute Labor refunds	162 30	
	Sheep and dogs	227 09	
	Elections	71 10	
	Ditches and watercourses	374 97	
	Townlines	320 53	
	Cement works	1,079 28	
	Fence viewers	12 00	
	Noxious weeds	14 06	
	Miscellaneous	170 06	
	Jeanettes Creek Bridge	14 00	
			$67,781 81
	Journal entries, charges to roads and bridges, and drains for tile used		506 69
1904.			
Dec. 31	Balance in hands of Township Treasurer		3,796 11
			$72,084 61

TOWNSHIP OF TILBURY EAST.

Receipts in Detail year ending December 31st, 1904.

Receipts.

1904.				
Jan. 1	Balance in hand of Treasurer per report of Auditors, 1903 accounts			$4,043 11
	Taxes:			
Jan. 1	Collector of taxes, on account to April, tax roll of 1903		$33,205 04	
Dec. 31	Collector of taxes, roll 1904		867 57	
	Arrears of taxes, County Treasurer		148 81	
	Arrears of taxes, under report of special auditor		223 66	
				34,445 08
	Debenture Sales:			
	Forbes Special	$1,272 00		
	Premium	130 00		
	Accrued interest	30 13		
			$1,432 13	
	Forbes Repair, 1904	$9,112 00		
	Less discount	157 00		
		$8,955 00		
	Accrued interest	167 84		
			9,122 84	
	McHardy Drain	$735 00		
	Less discount	2 00		
		$733 00		
	Accrued interest	13 50		
			746 50	
	Powell Drain	$432 00		
	Less discount	2 00		
		$430 00		
	Accrued interest	7 90		
			437 90	
				11,739 37

Dec. 31—	*Drainage Assessments:*			
	Tilbury Village, Malott & Tilbury		$663 00	
	W. C. McGregor, Powell Drain		6 00	
	J. H. Magee, cost appeal drain		8 50	
				677 50
	Sale of Sewer Pipe:			
	Irwin Drain		$46 45	
	Sinclair Drain		30 00	
	Road Division No. 1		22 09	
	Simard Drain		82 50	
	Sales by Commissioner		21 15	
	Burgess Church		3 45	
	Sinclair Drain		6 20	
	King & Whittle		13 56	
	Road Division No. 5		12 22	
	Forbes Drainage Works		197 88	
	Sales by Commissioners		7 00	
	Township Raleigh		11 44	
	Township Romney		30 00	
				483 94
	Grants:			
	County Kent, School Grant		$388 00	
	County Kent, Raleigh Town Line		200 00	
	County Kent, Baptist Creek Bridge		5 50	
				593 50
	S. S. No. 1 (Union) Township Raleigh:			
	Share of Debentures		$67 81	
				67 81
	Township Romney:			
	Ditching		$89 10	
				89 10
	C. P. R.:			
	Rental crossing over townline with water main		$10 00	
				10 00
	Canadian Bank of Commerce:			
	Overdraft per statement		$18,797 65	
	Checks outstanding	$248 86		
	Less coupons not taken to account	36 69		
			212 17	
	Merchants' Bank, Tilbury:			
	Check outstanding	$463 52		
	Less credit balance	44 83		
			418 69	
				19,428 51
	Journal Receipts for Tile:			
	Murphy Drain		$22 00	
	No. 1 McDougall Outlet		92 47	
	McDougall Drain		87 41	
	Roads and bridges		166 82	
	Road Division No. 2		16 91	
	Road Division No. 3		43 16	
	Road Division No. 4		14 90	
	Romney Townline		25 52	
	Tilbury North Townline		37 50	
				506 69
				$72,084 61

Township of Tilbury East.

Disbursements in Detail, Year Ending Dec. 31st, 1904.

Disbursements.

1904.

Salaries:

Jan. —J. W. Campbell, balance, account 1903		$ 4 00
J. W. Clark, balance, account 1903		2 00
W. C. McGregor, balance, account 1903		2 00
P. W. Richards, balance, account 1903		2 00

April	—John Archibald, salary as collector and disbursements	105 00	
	Alex. Farquaharson, on account, salary as clerk, 1904	100 00	
June	—C. F. Smith, salary as Assessor, 1904	100 00	
	W. C. McGregor, on account of salary as Councillor, 1904	40 00	
Dec.	—W. F. Robertson, balance, salary as Treasurer, 1904.	75 00	
	Wm. Doyle, balance, salary as Councillor, 1904	59 50	
	Robert Jones, fees as Road Overseer, 1904	3 50	
	John Finn, fees as Road Overseer, 1904	11 50	
	P. W. Richards, balance, services as Councillor, 1904	48 40	
	J. W. Clark, balance, services as Councillor, 1904	36 00	
	Richard Carless, fees as Road Overseer	13 95	
	Calvin Pettit, fees as Road Overseer	7 25	
	W. F. Robertson, on account of salary as Treasurer, 1904	75 00	
	Alex. Farquharson, on account of salary as Clerk, 1904	100 00	
	J. N. Halliday, services as Auditor and extras, 1904.	25 00	
	David Simpson, fees as Road Overseer	5 00	
	Alex. Farquharson, selecting Jurors, 1904	2 00	
	P. W. Richards, on account of salary as Councillor, 1904	40 00	
March	—John H. Cooper, balance, fees as Commissioner, 1903	5 00	
	A. Farquharson, as Clerk, 1904	150 00	
	Samuel Brown, salary as Road Overseer	3 15	
	A. Farquharson, on account of salary as Clerk	100 00	
	J. W. Campbell, balance, salary as Reeve, 1904	45 20	
	J. W. Campbell, on account as Reeve, 1904	60 00	
	J. W. Campbell, selecting Jurors, 1904	2 00	
	P. G. Murphy, services as Auditor, 1904	20 00	
	Wm. Doyle, on account of salary as Councillor, 1904	40 00	
	J. W. Clark, on account of salary as Councillor, 1904	40 00	
			1,324 45

Stationery and Printing.

1904.

April	—A. Farquharson, on account of postage as Clerk	$ 5 00	
	A. Farquharson, on account of postage, express, etc.	4 98	
June	—C. F. Smith, postage as Assessor	1 00	
	Municipal World, clips, etc., as per account	25	
	Municipal World, supplies for Clerk	2 10	
	Municipal World, supplies	8 05	
	P. W. Stone, printing	27 12	
Dec.	—W. A. Shaw, printing	76 11	
	A. Farquharson, postage, etc., as Clerk	17 34	
	W. A. Shaw, printing	251 06	
	Municipal World, blanks for Clerk	2 75	
	Municipal World, blanks as per account	8 13	
	Alex. Farquharson, postage, stationery, etc., as Clerk	13 09	
	W. A. Shaw, printing	17 30	
			434 28

Law Costs.

Dec.	—J. G. Kerr, legal services, 1903	$109 30	
	Wilson, Pike & Gundy, account	3 00	
			112 30

Roads and Bridges (General).

Jan.	—Geo. Dent, lumber for Merlin side-walk	$31 48	
Feb.	—Wm. Racher, drawing and putting in sewer pipe, Con. 5, 3 and 4, side road	33 00	
	Claude Reaume, caretaking and work	27 50	
	Walter Cartwright, ditching, etc., Foster road extension	100 00	
April	—J. W. Campbell, disbursements, to wit, Foster road extension	11 35	
	J. W. Campbell, attending arbitration, Foster Road extension	7 00	

April	—James Stewart, witness fees, arbitration Foster Road extension	2 00
	David Kett, witness fees, arbitration Foster road extension	1 50
	W. J. Moffat, witness fees, arbitration Foster road extension	3 50
	Calvin Pettit, witness fees, arbitration Foster road extension	2 50
	Alex. Ritchie, witness fees	1 25
	W. C. McGregor, attendance at arbitration, Foster road extension	5 00
	P. W. Richards, attending at Court of arbitration, Foster road extension	7 00
	James J. Waddell, land for Foster road extension...	282 58
May	—J. W. Clark, land for Foster road extension	5 00
	Jas. Waddell and Robert Waddell, road site, Foster road extension	754 52
	Peter Stevenson, witness fees *re* Foster road extension	3 50
	Henry Magee, land taken for Foster road extension as per award	285 87
	C. Armstrong, delivering scraper	1 50
June	—J. H. Magee, drawing tile, Foster road extension ...	2 00
	C. F. Smith, witness fees, Foster road extension...	2 50
	Robert Waddell, ditching, Foster road extension ...	60 00
	David Gardiner, drawing & piling plank for bridges	3 75
Dec.	—A. W. McLeod, bolts furnished bridge, No. 1, Government drain	75
	Donald Mackenzie, building bridge, No. 1, Government drain	106 95
	W. A. Johnston, cement, Bridge No. 1, Government *drain*	107 30
	Chris. Wylie, supplies, Bridge, No. 1, Government *drain*	6 96
	A. H. Roszell, 224 ft. plank, Bridge 6 & 7, side road	5 60
	C. Wylie, steel and labor, bridge, Con. 12	59 11
	C. Wylie, steel and iron work, bridge B. L. S.	55 34
	Isadore Trudell, oak stringers and 56 hours as Overseer on bridge	20 25
	George Richardson, teaming sand for bridge	1 25
	Rhodes & Wylie, repairing bridge, Con. 5	77 00
	Wm. Thibodeau, grading 6 and 7 side road, Con. 1	12 50
	M. Peltier, grading 6 and 7 side road, Con. 1	19 25
	Newman Bros., locating Government Drain No. 3 and road	6 00
	Guttridge & Minchin, gravel for bridge, B. L. N....	11 80
	A. H. Roszel, plank for bridge, Con. 12	30 76
	D. Gardiner, teaming cement and plank, Bridge No. 1, Government Drain, B. L. N.	10 00
	Henry Clarkson, ditching 21 and 22 side road	12 72
	John Levi, ditching 21 and 22 side road	89 13
	Ed. Beno, ditching, etc., 21 and 22 side road	42 75
	Nelson Hornick, putting in sewer drain, 15 and 16 concession 10	11 00
	D. Gardiner, teaming plank and cement, Bridge No. 1, Government Drain, B. L. N.	5 50
	D. MacKenzie, building Bridge No. 1, Government Drain, B. L. N.	50 00
	Amos Louden, repairing cement bridge, B. L. S....	2 50
	Geo. Robertson, teaming gravel, bridge, B. L. N.	6 00
	P. Burgoine, balance due John Burgoine, clearing Cons. 12 and 13	3 00
	Ed. Beno, grading, etc., 21 and 22 side road	50 00
	W. A. Johnston, 36 bbls. cement, bridge, Con. 12 ...	66 66
	W. A. Johnston, cement bridge, B. L. S. over King and W.	39 40
	Wm. Peltier, ditching 6 and 7 side road, Con. 1...	25 50
	Angus McIntosh, ditching, 10 and 11 side road	19 70

Dec.	—Frank Gerald, gravel for bridge, Con. 12	10 20
	Cyril Sharron, ditching, 6 and 7 side road	27 20
	David Gardiner, drawing steel, bridge B. L. N.	3 00
	Gutteridge & Minchin, gravel for bridge, Con. 12	1 20
	Robert Renwick, drawing cement and plank, Con. 12	11 00
	Joseph Haskell, drawing gravel and plank, Con. 12	14 00
	Robert Grant, drawing gravel and plank, Con. 12	23 00
	Jessie Myers, drawing gravel, Bridge B. L. S.	34 60
	John Finn, building grade opposite Lot 4, Con. 5	32 00
	John Cameron, 5 loads of stone and grading to bridge, Con. 12	27 00
	Geo. Cameron, building temporary bridge and covering new one, Con. 12	8 00
	Ed. Payne, 2 loads gravel, bridge, Con. 12	4 00
	Angus McIntosh, ditching	22 00
	W. A. Barr & Co.	3 32
	Gordon W. Campbell, drawing gravel and grading to bridge B. L. N.	6 00
	H. Sloan, material for bridge, Con. 12	12 85
	H. Sloan, material for Jeannettes Creek Bridge	70 00
	J. A. Wilson, ditching, township's share Wilson Ditch, D. & W. account	33 97
	Claude Reaume, repairing Jeannettes Creek Bridge	29 00
	John Milner, drawing gravel for bridge B. L. S.	2 50
	Walter Gibb, repairing bridge, Con. 4, at Sinclair drain	17 20
	Joseph Milner, cutting brush, 18 and 19 side road	50
	W. J. Moffatt, ditching, 19 and 19 side road	19 25
	Wellington McLeod, repairing road grader	2 00
	W. H. Brent, extra ditching, Foster road extension	1 50
	W. C. McGregor, County of Kent share grading Baptiste Creek bridge	5 50
	Chas. Chittim, repairing bridge opposite 5 and 6, Con. 2	12 50
	W. E. Frasier, drawing gravel for bridge B. L. S.	2 50
	Henry Magee, removing stumps, Foster road exten.	5 00
	H. Sloan, plank for bridge, 24 and 25 side road, B. L. N.	25 55
	John Pettit, drawing gravel for bridge, B. L. S.	2 50
	N. Chevalier, ditching, Con. 4	32 00
	S. Brown, Township's share Brown ditch, D. and W. account	15 00
	Amos Louden, building cement work, bridge B. L. S.	33 00
	H. Sloan, plank for bridge, 3 and 4 side road	16 00
	W. H. Brent, ditching, Foster road extension	15 30
	Frank Gerald, gravel for bridge B. L. S.	6 80
	Robert Waddell, balance ditching, Foster road ext.	66 25
	Walter Cartwright, ditching, Foster road extension	187 10
	John Kelly, nails, etc., for bridge	25
	C. Wylie, steel for bridge B. L. S.	50 00
	John Kelly, nails for McDonald bridge	50
	H. Sloan, plank for Jeannettes Creek and Gibbs bridge	39 00
	H. Sloan, plank for McDonald and B. L. S. bridge	98 35
	Hooper Taylor, building temporary bridge B. L. S.	8 00
	Jas. J. Waddell, removing stumps, Foster road extension	12 00
	Chas. Murphy, sewer drain, Foster road extension	2 00
	C. Wylie, steel for bridge B. L. S.	30 00
	Hooper Taylor, removing old bridge	2 00
	Henry Atkinson, witness fees *re* Foster road exten.	2 50
	Wm. McGraham, supplies McDonald bridge, etc.	6 57
	P. D. McKellar, Reg. By-law, Foster road extension	1 40
	Wm. Barry, drawing gravel for bridge B. L. N.	8 00
	John McHardy, gravel for bridge B. L. N.	18 00
	Noah Peltier, services as Road Commissioner, 1904	22 75
	J. G. Kerr, services *re* arbitration, Foster road extension	123 57

Dec.	—Alex. Peltier, ditching, 6 and 7 side road, Con. 1...	24 00	
	Andrew Peltier, ditcring, 6 and 7 side road, Con. 1	24 00	
	J. B. Rankin, arbitrator's fees and expenses *re* Foster road extension	235 70	
	Hooper Taylor, drawing stone and watering abutments	6 00	
	Alex. Grant, cement work, Con. 12	42 00	
	C. Wylie, iron for two bridges, Con. 12 and B. L. S.	50 00	
	A. McDonnell, C. E. Foster, road arbitration	6 95	
			4,242 75

Road Division No. 1.

1904.			
	Jos. St. John, ditching Con. 4	$3 00	
	N. Chevalier, ditching Con. 4	2 00	
Jan.	—Wm. Atkinson, repairing bridge Con. 3	1 50	
	Peter Dupuis, repairing road Con. 4	3 00	
	E. Cook, repairing bridge Con. 4	1 00	
	Geo. Racher, scraping roads	8 75	
	Ed. Fox, scraping roads	6 00	
	Israel Bruseau, work on Con. 3	1 50	
	N. Chevalier, ditching at bridge, Con. 4	20 00	
	Archie Norry, repairing bridge, King & W. Drain	11 00	
	Jos. Davidson, scraping	1 75	
Dec.	—Cement Works for sewer pipe	22 09	
	Joseph Bordeau, sewer drain	4 00	
	Archie Norry, repairing grade Cons. 5 and 6	10 00	
	Peter McKinley, ditching Con. 5	18 90	
	Theo. Perry, taking out sewer drain 6 and 7 S.R.	4 50	
	Ed. Clark, ditching 10 and 11, S. R. Con. 3	7 25	
	Paul Tetrault, ditching	1 00	
	Sylvester Garbutt, ditching, opposite Lot 10, Con. 2	9 60	
	E. Fox, scraping roads	6 00	
	Angus McIntosh, ditching, Cons. 3 and 4	25 00	
	John Coutts, scraping	6 00	
	Joseph Larsh, ditching 6 and 7 S. R. Con. 1	4 50	
	John C. McGregor, drawing tile 4th Con. bridge	2 50	
	Joseph Davidson, scraping	3 00	
	Horace Powell, scraping	6 00	
	Joseph St. John, ditching 12 and 13 S. R. Con. 4	2 75	
	Sylvester Garbutt, drawing tile	2 50	
	Joseph Langton, repairing ridge, Con. 3	1 50	
	David Gardiner, scraping	9 00	
	F. Whittal, drawing and putting sewer drain	3 00	
	Wm. Coutts, scraping	14 62	
	Angus McIntosh, ditching	4 65	
	Robert Mills, scraping	5 50	
	W. A. Trudell, ditching Con. 4	18 56	
	Walter Gibb, repairing bridge Cons. 2 and 3	19 95	
	David Sharp, work on roads	2 50	
	J. C. McGregor, scraping	9 00	
	Wm. Atkinson, scraping, etc.	4 50	
	Silas Roadhouse, scraping, etc.	4 00	
	W. J. Moffat, ditching, Con. 3	15 00	
	John Feenan, scraping	10 00	
	Gilbert E. Smith, repairing road	2 00	
	David Sharp, repairing bridge 10 and 11 S. R.	5 00	
	Joseph St. John, repairing road Con. 4	3 50	
	Wm. Coutts, scraping	12 00	
	Joseph Funston (J. Powell)	4 75	
			344 12

Road Division No. 2.

Jan.	—Malcolm McHardy, going after road scraper	$1 50	
	Henry Bayley, grading, etc., to bridges	3 00	
Apr.	—Cyril Sharron, repairing 2 bridges, Cons. 5 and 6	9 00	
May	—Geo. Robertson, scraping 1 day, 2 teams	6 00	

June	—Cyril St. Aubin, repairing bridges	1 50	
	Fred. Thibodeau, repairing bridges and one trip to Chatham	6 00	
	Chas. Chilman, repairing bridges	1 50	
	Wm. Thibodeau, repairing bridge	7 50	
	Alex. Reaume, repairing bridge, etc.	8 75	
	John Murphy, scraping roads	6 00	
	Bert Cooper, scraping roads	3 00	
	James Finn, scraping roads	3 00	
	Peter Tebault, repairing bridge 3 and 4 S. R. Con. 9	2 50	
	William Beattie, scraping	12 00	
Dec.	—Ed. Perry, repairing bridge Con. 6	4 00	
	Wm. Peltier, filling in bridges 6 and 7 S. R.	10 00	
	Silas Roadhouse, ditching Lot 6, Con. 3	30 00	
	John Archibald, scraping	10 50	
	James Stevenson, repairing 2 bridges Con. 9	3 00	
	James Stevenson, scraping	10 00	
	M. Campbell, scraping	6 00	
	Wm. Reid, ditching Lot 12, B. L. N.	7 00	
	John Williams, scraping	6 00	
	Mungo Stewart, plank, spikes, etc.	8 31	
	Nelson Dauphin, drawing and putting in sewer pipe Tecumseh Road	2 75	
	Peter Labute, repairing bridge 3 and 4 S. R.	75	
	Alext. Reaume, repairing bridge 3 and 4 S. R.	75	
	Geo. Morton, repairing bridges 3 and 4 S. R.	9 00	
	Fred. Heyd, scraping	6 00	
	Joseph Larsh, scraping	3 00	
	John Freeman, ditching and repairing bridge Con. 7	13 00	
	Peter Tebault, repairing bridge 3 and 4 S. R.	1 00	
	John McHardy, repairing bridge and scraping roads	17 75	
	James Cartmill, drawing and putting in sewer drain Tecumseh Road	5 00	
	M. Gleeson, repairing bridge Con. 6 Town Line	3 00	
	Noah Peltier, repairing Tecumseh Road 6 and 7 S. R.	2 25	
			$230 31

ROAD DIVISION No. 3.

	Samuel Funston, getting road scraper repaired	$2 00	
Mch.	—G. W. Smith, ditching, Con. 9	20 00	
	Harwood White, plank and repairing bridges	5 66	
Apr.	—Henry Burk, ditching, Con. 11	21 50	
June	—David Bowman, scraping roads	4 50	
	Chas. Murphy, repairing culvert	5 00	
	A. G. Blain, ditching Con. 12	10 00	
	James Cook, scraping	4 50	
	W. K. Magee, scraping	1 75	
	Jos. Tebault, removing obstructions Con. 13	25	
	Jas. McDonald, culvert, King and W. Drain	1 50	
Dec.	—Chas. Murhpy, repairing bridge 18 and 19 S. R. Con. 9	1 00	
	E. Lanone, scraping roads	3 75	
	Calvin Pettit, ditching, and plank for bridge, Con. 10	4 75	
	Samuel Funston, grading to bridge	2 00	
	Wm. Toomer, taking up tile Con. 11, and new tile 15 and 16 S. R.	4 00	
	A. Brouellette, grading Carless S. R.	11 60	
	Peter Lespanse, grading Carless S. R.	12 15	
	Chas. Davidson, repairing Foster road, ex.	4 35	
	Joseph Blain, scraping	2 10	
	Thos. Brown, grading Carless S. R.	3 00	
	Wm. Blain, grading Carless S. R.	9 00	
	Gideon Smith, ditching Con. 9, and repairing bridge 21 and 22 S. R.	12 75	

Dec.	—Frank Lanone, grading Carless S. R.	11 10	
	Wm. Turner, sewer drain 15 and 16 S. R., Con. 11	6 00	
	A. J. Blain, putting in 2 lengths sewer pipe Con. 12	2 50	
	H. White, drawing and repairing tile Con. 7	2 50	
	Hooper Taylor, scraping	4 50	
	Robert Ford, ditching Con. 11	2 50	
	James McMahon, ditching Lot 16, Con. 11	11 88	
	James McMahon, ditching Lot 16, Con. 11	11 40	
	David Bowman, lowering sewer pipe 18 and 19 S.R.	9 00	
	F. S. Malott, scraping	1 50	
	John Milner, scraping	12 00	
	W. E. Frasier, scraping	3 00	
	Walter Cartwright, ditching, Con. 9	9 60	
	Gideon Smith, scraping	4 50	
	Wm. Patrick, scraping	4 50	
	Alex. Ritchie, grading to bridge, Con. 9	1 75	
	Wm. Purdy, ditching 18 and 19 S. R.	11 60	
	Wm. Cartwright, scraping	1 50	
	Wm. Carless, scraping	4 20	
	David Bowman, filling in culvert and grading to McDonald's bridge	2 00	
	Wm. Purdy, scraping	2 40	
	John Pettit, scraping	9 00	
	A. J. Blain, ditching, Con. 12	3 00	
	Bristol Smith, scraping	3 00	
	N. Chevalier, ditching B. L. S.	10 00	
	Thomas Torrence, scraping	2 40	
	John Moynahan, scraping	3 00	
	J. A. Blain, ditching	12 95	
	H. Burk, sewer drain 18 and 19 S. R.	10 00	
	Wm. Heward, repairing bridge, Con. 9	75	
			321 14

Road Division No. 4.

Apr.	—Ben Haskell, ditching, Lot 10, Con. 12	$3 25	
May	—Ben Haskell, repairing sewer drain 9 and 10 S. R. Con. 11	5 00	
	Fred. C. Denison, repairing sewer drain 9 and 10 S. R. Con. 11	10 00	
	Wm. Sloan, scraping Middle Road	9 00	
	Jos. Haskell, ditching, Lot 12, Con. 14	5 00	
	Chas. Atkinson, 2 days' scraping	6 00	
	Archie Norry, scraping	7 00	
June	—Chas. Sterling, 2 days' scraping	6 00	
	Geo. Cameron, 2 days' scraping	4 00	
	John Joice, repairing bridge 12 and 13 S.R.	10 00	
	John Atkinson, scraping roads	1 50	
	E. Hackett, scraping roads	15 20	
	I. L. Brown, scraping roads	12 30	
	Geo. Struthers, scraping roads	12 00	
	Joseph Haskell, scraping roads	16 80	
	Ed. Pane, repairing bridge, Can. 12	5 00	
	Robert Renwick, scraping roads	8 00	
Dec.	—C. Campbell, repairing bridge, Con. 10	1 00	
	John Feenan, ditching 6 and 7 S. R.	25 00	
	W. G. Ross, 2 days with team on road machine	6 00	
	Alex. Osborne, removing obstructions from ditch, Con. 12	3 00	
	James Stacey, scraping	6 00	
	James Wade, ditching, Lot 11, Con. 13	9 00	
	Geo. Kett, scraping	6 00	
	Thos. Broom, scraping	7 50	
	Thos. Jenkins, scraping	6 00	
	D. MacKenzie, repairing 2 bridges	7 00	
	Wm. Haskell, filling in culvert shaver cut off	2 50	
	Robert Grant, scraping roads	4 50	

Dec.	—John Joice, repairing 2 bridges, Con. 10	8 00	
	Peter McLeod, scraping	6 00	
	Brodie Gardiner, scraping	6 00	
	John Cameron, sewer drain 18 and 19 S. R. at Middle Road	5 00	
	Robert Fletcher, sewer drain 6 and 7 S. R. Con. 10	6 00	
	Wm. Reid, plank for bridge B. L. N.	1 00	
	Gean Gifford, scraping	3 00	
	Isaac Coffee, scraping	3 00	
	Chas. Shivas, sewer drain and ditching B.L.N.	20 50	
	Wm. Haskell, repairing bridge 13 and 14 S. R. Con. 10	5 00	
	Geo. Cameron, repairing 2 bridges	4 50	
	David Gardiner, scraping	3 00	
	W. G. Ross, plank for bridge 18 and 19 S. R. B. L. N.	4 89	
	Geo. Cameron, repairing bridge B.L.N.	1 00	
	Samuel Brown, operating road machine	9 40	
	David Gardiner, operating road machine with team	8 00	
	Wm. Reid, sewer drain, Lot 7, Con. 8	5 00	
	David Gardiner, repairing bridge 18 and 19 S. R.	10 00	
	Henry Cooper, ditching opposite Lot 10, Con. 11	12 00	
			341 14

Road Division No. 5.

Jan.	—John Dent, plank	3 60	
Apr.	—Z. Sales, double-tree for road scraper	75	
	Thos. Jones, scraping roads	1 50	
May	—W. H. Howe, scraping roads	11 25	
	Ed. Armstrong, repairing bridge	1 00	
	James Best, repairing bridge Askew drain	39 00	
June	—P. Bostwick, scraping roads	3 00	
	James Tompkins, repairing sidewalk	1 25	
	Aaron Mifflin, scraping roads	4 50	
	Moses Mifflin, repairing scraper	1 00	
	Ruben Jones, scraping roads	6 00	
	Joseph Joice, scraping roads	3 00	
	Robert Jones, scraping roads	6 00	
	Wm. Hope, scraping roads	3 00	
	Aaron Mifflin, scraping roads	3 00	
	Isaac Follick, ditching	18 00	
	Thos. Jones, scraping roads	3 00	
	Darius Mifflin, removing tile	2 00	
	Ed. Parker, scraping roads	3 00	
	John Coffee, scraping roads	1 50	
	Wm. Parker, scraping roads	3 00	
	Thos. Dawson, repairing bridge over 8 creek	1 00	
	C. Barr, repairing bridge Con. 14	1 00	
	Walter Mancell, filling up washout, No. 1 Gov. Drain	2 50	
	Isaac Coffee, repairing bridge, No. 1 Gov. Drain	11 23	
Dec.	—G. D. McPherson, plank, and repairing bridge...	2 70	
	Chris. Armstrong, repairing bridge	50	
	Jean Gifford, repairing bridge	50	
	Cement Works, for sewer pipe	12 22	
	Wm. Askew, scraping roads	1 50	
	Ed. Armstrong, scraping roads	3 00	
	G. D. McPherson, material for bridge (Con. 16)	17 05	
	John Moffatt, repairing bridge B. L. S.	1 00	
	Hiram Lloyd, scraping	6 00	
	Angus Mitchell, scraping	3 00	
	Isaac Brown, repairing bridge	1 50	
	Robert Jones, ditching, Con. 14	5 50	
	Morley Powell, repairing bridge	1 50	
	Albert Mason, scraping roads	3 00	
	John Brown, scraping roads	4 50	

Dec.	—J. McHardy, scraping and repairing bridge	3 75	
	Wm. Gardiner, sewer drain B.L.S.	3 00	
	John Davidson, repairing culvert B.L.S.	5 50	
	Isaac Follick, ditching, Con. 12	18 00	
	Fred. Smart, ditching 6 and 7 S. R. and Con. 15 (2 orders)	28 00	
	John Powell, scraping	2 50	
	James Best, ditching Middle Road and repairing bridge (2 orders)	2 50	
	Job. Tasker, repairing bridge	1 00	
	Samuel Pook, scraping and repairing bridge	3 75	
	Wm. Askew, repairing bridge	50	
	W. A. Barr & Co., spikes	1 22	
	Isaac Brown, bridge Con. 15	6 50	
	Robert Gardiner, scraping	3 00	
			276 77

Charity.

Jan.	—John Kelly, goods furnished Wm. Todmer	3 00	
Feb.	—Mrs. Sharp	4 00	
Mch.	—John Kelly, goods furnished Wm. Toomer	6 00	
	W. C. Crawford, goods furnished O. Poirier	3 00	
Apr.	—J. A. Halliday, goods furnished C. Day	12 00	
	J. S. Richardson, goods furnished Peltier and Mrs. Sharp	18 12	
	W. C. Crawford, goods furnished O. Poirier	6 00	
	Mrs. Sharp	3 00	
	John Kelly, goods furnished Wm. Toomer	6 00	
	Mrs. Sharp	3 00	
	J. W. Campbell, assistance to Chas. Thibault and family	10 00	
May	—Mrs. Sharp	3 00	
June	—John Kelly, goods furnished Wm. Toomer	6 00	
	Mrs. Sharp	3 00	
	J. S. Richardson, goods furnished Snook and Peltier	8 15	
	John Ferguson, professional services *re* James Fields, $10.00; and John Taylor, $2.00	12 00	
	Mrs. Sharp	3 00	
	James Grant, digging grave, late John Taylor	3 00	
	Wm. McGraham, goods furnished Mrs. A. Miller	8 67	
Dec.	—J. A. Halliday, goods furnished Mrs. Day	6 00	
	Mrs. E. Newham, board, etc., John Rollet	10 00	
	Wm. Graham, goods furnished M. Anthier (2 orders)	12 26	
	Joseph Thibeault	5 00	
	Mrs. Sharp	3 00	
	John Ferguson, professional services *re* Jos. Thibeault	5 00	
	J. S. Richardson, goods furnished C. Snook	4 43	
	Mrs. Sharp	4 00	
	Joseph Thibeault	5 00	
	Mrs. Sharp	3 00	
	Mrs. Sharp	3 00	
	Chas. Snook	3 00	
	Maxim Strasburg, care, etc., indigent while sick of typhoid fever	17 00	
	Mrs. Sharp	4 00	
	Mrs. Sharp	3 00	
	Mrs. Jas. Wade, milk, etc., furnished Miller family	2 10	
	Mrs. Jas. Wade, attending, etc., Mrs. Miller, as per acct. (2 orders)	9 00	
	Wm. McGraham, goods furnished Mrs. Miller	13 61	
	Wm. McGraham, goods furnished Mrs. Miller	13 54	
	Mrs. E. Newham, board, etc., John Rollet	20 00	
	Wm. Graham, goods furnished H. Bowers	5 00	
	Mrs. E. Newham, board, etc., John Rollet	10 00	

Dec.	—Joseph Thibeault	5 00	
	Mrs. Sharp	4 00	
	Robt. A. Heward, flour furnished Mrs. Miller	40	
	Mrs. Sharp	3 00	
	D. Smith, express order, truss for C. Murphy	7 06	
	John Kelly, goods furnished Wm. Toomer	3 00	
	Mrs. Sharp	3 00	
	John Kelly, goods furnished Wm. Toomer	6 00	
	Mrs. Sharp (2 orders)	6 00	
	Joseph Thibeault	5 00	
	Wm. McGraham, supplies for charity	2 84	
	Wm. McGraham, goods furnished one Anthier	3 00	
	Joseph Thibeault	5 00	
	Treas. Co. Kent, support of indigent at House of Refuge	80 67	
	C. B. Oliver, professional services *re* Mrs. Miller	20 00	
	J. A. Halliday, goods furnished Mrs. Day, $12.00; Mrs. Miller, $3.02	15 02	
	H. C. Layman, truss for John Rollet	5 00	
	J. A. Halliday, goods furnished Mrs. Day	12 00	
	J. A. Halliday, goods furnished Mrs. Miller	10 25	
	J. A. Halliday, goods furnished Chris. Day	12 00	
			497 12

COUNTY RATE.

County Treasurer, 1903 taxes		2,269 92

SCHOOLS.

Union School No. 1	$221 61	
Union School No. 2	292 86	
Union School No. 5	371 92	
Union School No. 13	231 52	
Roman Catholic, Raleigh, No. 7	233 55	
Roman Catholic, Tilbury East, No. 1	182 02	
Roman Catholic, Tilbury East, No. 3	290 60	
Roman Catholic, Raleigh, No. 6	68 51	
Roman Catholic, Tilbury East, No. 6	75 70	
Roman Catholic, Tilbury East, No. 7	54 90	
Public School No. 2	502 43	
Public School No. 3	2,311 34	
Public School No. 4	300 26	
Public School No. 5	1,098 25	
Public School No. 6	495 40	
Public School No. 7	918 64	
Public School No. 8	325 14	
		8,356 45

NOTE. See appendix for Accounts Current with Sections.

INTEREST

Merchants' Bank, Commission on $8.50 to Chatham	$ 50	
Express on $500.00 to Chatham	40	
Bank of Commerce, interest on overdraft, Nov. 30...	58 19	
Bank of Commerce, interest on overdraft, Dec. 1904	56 75	
Bank of Commerce, interest on overdraft to May 30, 1904	34 10	
Bank of Commerce, commission on cheque, Tilbury.	1 20	
Bank of Commerce, commission on cheque, Tilbury.	44	
Bank of Commerce, commission on cheque, Tilbury.	97	
Bank of Commerce, commission on cheque, Tilbury.	2 95	
Bank of Commerce, commission on cheque, Tilbury.	2 65	
Bank of Commerce, express on $600 to Merlin	40	
		158 55

BOARD OF HEALTH.

June	—C. B. Oliver, M.D., special work as M. H. O.	$50 50	
Dec.	—Wm. Tasker, delivering goods to Peter Tasker, smallpox	14 00	

Dec.	—Samuel Wallace, delivering goods to B. Mifflin and nursing smallpox	36 00	
	Dr. Sharp, witness fees, Bell vs. Township	4 00	
	W. J. Coutts, services as member, etc.	3 00	
	W. F. Robertson, C. D. C. in full of claim and costs, Bell vs. Township	134 45	
	H. C. Layman, drugs furnished Mrs. Chury, $2.25; B. Mifflin, $1.40; P. Tasker, $14.25	17 90	
	Mrs. P. Tasker, bedding, etc., destroyed, by order of the Board of Health	12 00	
	Miss Paxton, nursing Mrs. Tasker	114 28	
	Dr. Ferguson, witness fees, Bell vs. Township	4 00	
			390 13

DEBENTURES AND INTEREST.

Jeannette Creek Bridge	$616 45	
		616 45
Askew drain	$152 36	
Burgess drain	979 32	
Carless drain	97 76	
Forbes drain (1894)	745 95	
Forbes drain (special)	4,126 00	
Dauphin drain	2,164 66	
8th Creek drain	146 24	
Graham drain	168 80	
Government No. 1, drain	935 52	
Government Nos. 2 and 3, drain	2,224 48	
Hunsberger drain	90 00	
Lewis drain	132 08	
King and Whittle drain	826 16	
Closson drain	107 72	
Maynard drain	114 32	
McGregor drain	367 84	
Sinclair drain	214 96	
10th Con. drain	122 72	
Tremblay drain	216 52	
Kippen drain	279 00	
Government No. 2, Raleigh drain	156 75	
Moffatt drain	163 00	
Gilbert drain	95 92	
Chalmers drain	208 72	
Old drain	92 16	
Shepley drain	114 30	
Government No. 3, drain	213 44	
McLeod drain	219 16	
Murphy drain	112 56	
Kennedy drain	108 32	
Hickey drain	374 20	
McDougall drain	802 32	
Malott and Tilbury drain	183 36	
Davidson drain	80 68	
Johnston drain	106 44	
4th Con. King and Whittle drain	92 31	
McKim East drain	89 70	
Hope drain	106 44	
		17,522 19
L. E. & D. R. Ry bonus	$325 26	
		325 26
Tile Drainage Coupons	$29 44	
		29 44
Union School Section No. 1	$123 29	
Public School No. 2	157 19	
Public School No. 3	160 28	
Public School No. 4	148 53	
		589 29

DRAINAGE.

Dec.	— Askew	$ 6 50	
	Forbes (original)	751 26	
	Forbes (special)	1 14	
	Conley	2 75	
	Forbes, Pump No. 1	763 38	
	Forbes, Pump No. 2	1,795 15	
	Dauphin Pump	2,135 59	
	Graham	1,104 51	
	Government No. 1	13 07	
	Government Nos. 2 and 3	100 65	
	King and Whittle	156 02	
	Closson	16 10	
	McGregor (pump)	170 80	
	Forbes, drainage 1903	6,428 92	
	McKim drain, west	377 43	
	Sinclair	867 19	
	Irwin	560 85	
	10th Con. drain	232 25	
	Kippen	425 58	
	Government No. 2, Raleigh	2 00	
	Old	109 20	
	Shepley	175 78	
	Powell	22 76	
	Government No. 3	227 50	
	McHardy	226 19	
	McLeod	71 63	
	Campbell	49 51	
	Murphy	619 00	
	Kennedy	28 90	
	Hickey	25 50	
	McDougall	5,110 32	
	Malott and Tilbury	1,151 89	
	Simard	458 00	
	No. 1 and McDougall	2,031 51	
	Sales	40 00	
	McIntosh	314 06	
	Lewis	14 00	
	Johnston	109 60	
	4th Con. King and Whittle	423 75	
	Clark	26 00	
	McKim East	10 00	
			27,156 24

NOTE. See Appendix "B" for current accounts.

STATUTE LABOR REFUNDS.

Jan.	—Geo. Hardy,	refund		$1 00
	W. C. Estabrook,	do		6 00
	Henry Sales,	do		11 00
	J. W. Smith,	do		10 00
	John McHardy,	do		7 00
Feb.	—W. J. Gardiner,	do		6 00
March	—Wm. Blake,	do		2 00
	John Horton,	do		4 00
	Sidney Malott,	do		1 00
April	—W. F. Robertson,	do		4 00
	Thos. Dawson,	do		1 00
	C. F. Ouelette,	do		1 00
	Fred. Dupuis,	do		2 00
	Jas. Johnston,	do		12 00
	Herbert Hernick,	do		1 00
	J. W. Campbell,	do		3 00
	Thomas Tasker,	do		2 00
	Alex. Robertson,	do		8 00
	R. I. Brown,	do		3 00
	John Brown,	do		3 00
	Geo. Mifflin,	do		3 00
May	—C. Armstrong,	do		3 00
	C. Tompkins,	do		6 00

May	—J. W. Tackaberry,	do	9 00	
	W. F. Grant,	do	7 00	
	Robert Ford,	do	5 00	
	Jos. Gibson,	do	1 00	
	E. E. Maris,	do	3 00	
June	—J. W. Clark,	do	2 00	
Dec.	—John Ferguson,	do	2 00	
	James Wade,	do	2 00	
	Alvin Stevenson,	do	3 00	
	Kelsey Ford,	do	3 00	
	David Laughton,	do	8 00	
	Wm. Vipond,	do	1 00	
	Hampton Cowan,	do	3 75	
	Wm. Cowan,	do	4 55	
	David Ross,	do	3 00	
	Geo. Kett,	do	3 00	
	Isaac Smith,	do	2 00	
	Mrs. McRennor,	do	1 00	
	By amount levied		.....	1,201 20
	To balance		$1,038 90	
			$1,201 20	$1,201 20

SHEEP AND DOGS.

Jan.	—Patrick Kelly, dog tax refund	$1 00	
March	—C. Barr, dog tax refund	1 00	
	Wm. Blair, sheep killed by dogs	5 33	
April	—J. W. Campbell, dog tax refund	1 00	
	Thos. Jones, dog tax refund	1 00	
May	—Joseph Brown, dog tax refund	2 00	
	Wm. Blake, dog tax refund	1 00	
	Henry Magee, dog tax refund	1 00	
	David Ross, sheep killed	16 00	
	Thos. Norry, sheep killed	4 00	
June	—C. F. Smith, dog tax refund	1 00	
	James Pirie, sheep killed	5 33	
	Robert Adams, sheep killed	4 66	
	Job. Tasker, dog tax refund	2 00	
Dec.	—J. Murphy, reward for proving sheep dogs	5 00	
	Chas. Reaume, sheep killed by dogs	6 00	
	Jos. Tasker, dog tax refund	2 00	
	W. F. Grant, sheep killed	2 00	
	Robert Waddell, sheep killed	21 33	
	By Robert Waddell, amount overpaid on above order	.....	4 00
	To Albert Shuffler, sheep killed	3 33	
	Philias Dupuis, sheep killed	2 00	
	John Simard, sheep killed	7 33	
	M. Gleeson, sheep killed	24 33	
	Paul Tetrault, sheep killed	4 33	
	Michael Kelly, sheep killed	4 66	
	John Kendall, dog tax refund	1 00	
	James Pirie, sheep killed	2 00	
	Michael Kelly, sheep killed	3 50	
	Robert Adams, sheep killed	6 66	
	Chas. Reaume, sheep killed	4 66	
	Eli St. John, sheep killed	6 66	
	Geo. Chalmers, sheep killed	6 66	
	Paul Tetrault, sheep killed	5 33	
	Julius Dupuis, sheep killed	5 33	
	Thos. Norry, fees as Sheep Inspector	13 50	
	Robert Mills, sheep killed	8 33	
	Alvin Malott, fees as Inspector	7 50	
	Michael Gleeson, sheep killed	2 00	
	John Cooper, sheep killed	2 00	
	Michael Gleeson, sheep killed	23 33	
	By amount levied	.....	413 00
	To balance	189 91	
		$417 00	$417 00

Elections.

Jan.	—Henry Sales, polling booth, 1903	$3 00	
March	—R. M. Stevenson, D. R. O.	3 40	
	Isaac Cofell, D. R. O.	4 20	
April	—Andrew Gilbert, polling booth	3 00	
April	—Joseph Funston, D. R. O.	4 20	
	Claude Reaume, D. R. O.	4 80	
	P. W. Richards, polling booth	3 00	
	Amos Kelly, D. R. O.	4 20	
	Wm. Coutts, polling booth	3 00	
	Wellington Shaw, polling booth	3 00	
	Peter McKinlay, poll clerk	2 00	
	Harwood White, poll clerk	2 00	
	John Finn, poll clerk	2 00	
	Thos. Jones, poll clerk	2 00	
	Ed. Foxton, poll clerk	2 00	
June	—C. F. Ouelette, poll clerk	2 00	
Dec.	—John Davidson, D. R. O., 1904	3 40	
	D. MacKenzie, poll clerk	2 00	
	John Brethour, polling booth	3 00	
	Delmar Barr, polling booth	3 00	
	Delmar Barr, poll clerk	2 00	
	A. F. McCarthur, D. R. O., 1904	4 20	
	Hy. Sales, school	3 00	
	Municipal World	2 70	
			71 10

Ditches and Watercourses.

Jan.	—A. Farquharson, services Wilson award	$3 00	
Dec.	—James Best, ditching Carr ditch	37 00	
	A. McDonell, C. E. award Karkruff ditch	15 00	
	A. McDonell, award Simpson ditch	16 00	
	A. McDonell, award Warnock ditch	16 25	
	F. Smart, ditching Carr ditch	41 50	
	A. Farquharson, fees as clerk, Phillips ditch	3 00	
	E. C. Smith, ditching Township's share, 12 and 13 side road	14 72	
	J. B. Marchand, ditching Township's share, Con. 3	22 40	
	Thos. Taylor, grading Township's share, Con. 13	3 00	
	Ed. Perry, ditching Township's share, Con. 6	20 00	
	Saml. Brown, Township's share, Brown ditch	7 20	
	A. Farquharson, fees as clerk, Carr & Purdy award	6 00	
	A. Farquharson, fees as clerk, Simpson, Karkruff & Warnock ditches	9 00	
	Fred. Smart, ditching Carr ditch	65 00	
	A. McDonell, C. E., inspecting Brown ditch, to be paid by Andrew Robertson and Thos. Jenkins	9 00	
	A. McDonell, C. E., award Phillips' ditch	18 00	
	Judge Bell, fees in appeal Fletcher et. al.	15 65	
	A. McDonell, witness' fees, appeal Fletcher et. al.	7 50	
	A. McDonell, award Wilson ditch	11 75	
	A. McDonell, award Carr ditch	17 00	
	A. McDonell, award Purdy drain	17 00	
	By amount levied	.....	151 26
	By amount to be charged to Township	.....	198 46
	By balance Warnock drain	.....	16 25
	By balance Brown drain	.....	9 00
		$374 97	$374 97
	To balance Warnock drain	$16 25	
	To balance Brown drain	9 00	

Raleigh Town Line.

	M. Gleeson, scraping	$3 50	
June	—Geo. and Archie Morton, repairing town line	12 00	
	Geo. Lahy, scraping	6 00	
	Thos. Mason, scraping	3 00	
	M. McNeil, scraping	3 00	

Dec.	—W. H. Howe, drawing clay to repair road	7 50	
	Minchin & Guttridge, gravel	4 80	
	Cyril Sharron, scraping	5 00	
	John Laby, scraping	3 00	
	John Hickey, scraping	3 00	
	G. D. McPherson, plank for sidewalk at Merlin	7 07	
	Dennis Dennie, timber furnished for bridge	4 50	
	H. Sloan, plank for bridge, Con. 3	15 40	
	Peter Labute, repairing road	7 00	
	Alex. Reaume, repairing road	5 75	
	Gillette Doyle, drawing gravel	10 00	
	F. Scram, work on bridge	3 75	
	Alex. Reaume, work on bridge and material furnished	23 00	
	Norman Carson, work on bridge	7 50	
	Peter Labute, work on bridge	14 25	
			149 02

TILBURY NORTH TOWN LINE.

April	—Isaac Brault, ditching	$1 00	
Dec.	—Orville Strong, cutting weeds	3 00	
	Wm. Coutts, scraping	7 25	
	Frank Leonard, scraping	3 00	
	W. C. Crawford, cement for bridge (half cost)	12 95	
	John Beno, repairing bridge	9 50	
	Wm. Blain, scraping	3 00	
	Joseph Wilson, stone work on bridge (two orders)	25 00	
	Francis Pharnuff, scraping	2 75	
	Joseph Wilson, building abutments to bridge	10 00	
	H. Sloan, timber for bridge	9 50	
	Gordon Smith, drawing and putting in tile, Carless side road	5 70	
			92 65

ROMNEY TOWN LINE.

May	—Isaac Brown, resetting tile	$3 00	
Dec.	—P. W. Richards, Commissioner, 1904	3 80	
	Wm. Toomer, sewer pipe, Con. 13	6 00	
	Watson Guy, sewer pipe	8 00	
	Job. Tasker, ditching	29 60	
	Wm. Toomer, drawing and putting in sewer drain	6 00	
	W. J. Moffatt, cutting brush	4 50	
	John Richards, scraping	3 00	
	Fred. Smart, ditching	14 96	
			78 86

CEMENT WORKS.

Feb.	—W. C. Crawford, cement	$11 81	
Jan.	—David Gardiner, teaming 140 bbls. cement	18 00	
	J. W. Clark, for freight on sewer pipe moulds	1 51	
	Wm. McGraham, loading tile, nails and oil	2 80	
	Joshua Smith, on account of drawing gravel	50 00	
Dec.	—P. W. Stone, printing	4 73	
	D. MacKenzie, services as per account	43 49	
	W. A. Johnston, cement	49 95	
	Archie Norry, delivering cement sacks	2 00	
	D. MacKenzie, making sewer pipe	132 45	
	David Gardiner, teaming two loads cement	4 00	
	W. A. Johnston, cement (45 bbls.)	83 25	
	W. A. Shaw, printing	4 00	
	David Gardiner, three loads cement	6 00	
	Joshua Smith, drawing gravel	31 20	
	Guttridge & Minchin, gravel	21 50	
	Donald MacKenzie, making sewer pipe	107 60	
	Joshua Smith, balance for drawing gravel	20 20	
	Donald MacKenzie, making sewer pipe	41 40	
	Donald MacKenzie, making sewer pipe	74 30	
	William Graham, supplies	4 87	

Dec.	—Thos. Chester, repairing well, etc., on Hall grounds	11 95	
	Adrian McLeod, sundry work	1 20	
	W. A. Johnston, 140 bbls. cement at $1.80 and $7.00 for unloading	259 00	
	D. MacKenzie, making sewer pipe	45 70	
	Sawyer, Massey & Co., sewer pipe moulds	31 50	
	Wm. Graham, supplies	10 55	
	Thos. L. Askew, gravel	4 32	
	FENCE VIEWERS.		1,079 28
Dec.	—Wm. Askew, services Miller & Schrader award	$2 00	
	R. M. Stevenson, services, Miller & Schrader and Campbell & Cooper awards	4 00	
	John J. Irwin, services, Miller & Schrader and Campbell & Cooper award	4 00	
	W. F. Grant, services, Miller & Schrader award	2 00	
	By amount levied	.....	12 00
	NOXIOUS WEEDS.	$12 00	$12 00
	Joseph Larsh, cutting weeds, river bank	$3 50	
	Fred. Thibodeau, cutting weers, river bank	2 00	
	Wm. Larsh, cutting weeds, river bank	2 00	
	Wm. Atkinson, cutting weeds, public highway	78	
	Wm. Toomer, cutting weeds, lot 18, Con. 11 (ch. said lot)	2 00	
	Isaac Cofell, cutting weeds	1 00	
	Paul Trudell, cutting weeds	2 00	
	R. L. Brown, cutting weeds, S. W. ¼ 15, Con. 12	78	
	MISCELLANEOUS.		14 06
Jan.	—A. Farquharson, registering births, deaths and marriages	$33 20	
	Henry Sales, polling booth, Plebiscite Election	3 00	
	A. Farquharson, selecting Jurors, 1903	2 00	
	James Fletcher, grant to Public Library	10 00	
Feb.	—J. Ross Robertson, grant to Sick Childrens' Hospital	10 00	
	James Ross, expense *re* examination of Engineer	4 55	
	A. McLeod, repairing Town Hall	1 85	
March	—Merchants' Bank, collecting $13,500.00 taxes, 1903	13 50	
	W. J. Coutts, selecting Jurors, $2.00; attending appeal, voters' list, $2.00	4 00	
April	—W. F. Robertson, municipal cash book	5 00	
	Edgar Payne, wood for hall	5 00	
	J. W. Campbell, selecting Jurors	2 00	
May	—H. Magee, damage to buggy	2 00	
June	—Wm. McGraham, cleaning hall 'phone, etc.	3 46	
Dec.	—John Ferguson, wood for hall	22 50	
	F. H. Macpherson, computing interest on arrears of taxes, County of Kent	25 00	
	Municipal World, 6 copies of paper	5 00	
	Wm. McGraham, expense Romney delegation	75	
	James Stewart, Township's share of rent of Court Room, 7th D. C.	7 50	
	Alex. Grant, repairing Town Hall as per account	3 00	
	J. W. Campbell	5 00	
	Wm. McGraham	1 75	
			170 06
	ROADS AND BRIDGES (JOURNAL ENTRIES).		
	General, tile used	$166 82	
	Division No. 2	16 91	
	Division No. 3	43 16	
	Division No. 4	14 90	
			241 79
			$68,288 50
1904. Dec. 31	—Balance in hands of Township Treasurer		3,796 11
			$72,084 61

APPENDIX "A."

TOWNSHIP OF TILBURY EAST.

Statements of Account with Schools to Dec. 31, 1904.

UNION SCHOOL SECTION No. 1.

1904.			
Jan. 1.	—By balance from 1903	.....	05
Dec.	—To J. J. Bradley, Secretary-Treasurer	$221 61	
	By levy for 1904, $277.04, and Raleigh Township share of debentures $67.81, less debentures and interest $123.29	.....	$221 56
		$221 61	$221 61

UNION SCHOOL SECTION No. 2.

Dec.	—To Delmar Barr, Secretary-Treasurer	$292 86	
	By levy for 1904	.....	$292 86

UNION SCHOOL SECTION No. 5.

Jan. 1.	—By balance from 1903	.....	$371 92
Feb.	—To J. N. Halliday, Secretary-Treasurer	$371 92	
	By levy for 1904	.....	298 82
	To balance	298 82	
		$670 74	$670 74
Dec. 31.	—By balance	.....	$298 82

UNION SCHOOL SECTION No. 13.

Jan. 1.	—By balance from 1903	.....	$231 52
	To F. C. Nellis, Secretary-Treasurer	$231 52	
	By levy for 1904	.....	290 84
	To balance	290 84	
		$522 36	$522 36
Dec. 31.	—By balance	.....	$290 84

R. C. SEPARATE No. 1, RALEIGH.

Dec.	—To Henry Benoit, Secretary-Treasurer	$233 55	
	By levy for 1904	.....	$233 55

R. C. SEPARATE No. 1, TILBURY EAST.

1904.			
Jan. 1.	—By balance from 1903	.....	$105 30
Jan.	—To Rev. Ladouceur, levy for 1903	$105 30	
Dec.	—To Rev. Ladouceur, levy for 1904	76 72	
	By levy for 1904	.....	76 72
		$182 02	$182 02

U. R. C. SEPARATE No. 3.

Dec.	—To M. Gleeson, Secretary-Treasurer	$290 60	
	By levy for 1904	.....	$290 60

U. R. C. SEPARATE No. 6, RALEIGH.

Dec.	—To Mat. Dillon, Secretary-Treasurer	$68 51	
	By levy for 1904	.....	$68 51

U. R. C. SEPARATE No. 6, TILBURY NORTH.

Jan. 1.	—By balance from 1903	.....	$15 50
Feb.	—To Jos. Girons, Secretary-Treasurer	$15 50	
Dec.	—To David Duquette, Jr., Secretary-Treasurer	60 20	
	By levy for 1904	.....	60 20
		$75 70	$75 70

U. R. C. Separate No. 7.

Jan.	—By balance from 1903	.....	$54 90
	To Joseph A. Duquette, Secretary-Treasurer	$54 90	
	By levy for 1904	.....	46 40
	To balance	46 40	
		$101 30	$101 30
Dec. 31.	—By balance	.....	$46 40

Public School Section No. 2.

Jan.	—By balance from 1903	.....	$517 25
Jan.	—To W. J. Coutts, Secretary-Treasurer	$502 43	
Dec.	—By levy for 1904, less for debentures and interest maturing in 1905	.....	971 55
	To balance	986 37	
		$1,488 80	$1,488 80
Dec. 31.	—By balance	.....	$986 37

Public School Section No. 3.

Jan.	—By balance from 1903	.....	$976 60
Jan.	—To W. A. Barr & Co., trustees' order	$71 49	
Dec.	—To Mrs. Sales, for Secretary-Treasurer	371 16	
Dec.	—To David Fletcher, Secretary-Treasurer	241 50	
Dec.	—To David Fletcher, Secretary-Treasurer	647 89	
Dec.	—To David Fletcher, Secretary-Treasurer	79 30	
Dec.	—By error in 1902	.....	100 00
Dec.	—By levy for 1904, less debentures and interest maturing in 1905	.....	1,357 33
Dec.	—To David Fletcher, Secretary-Treasurer	900 00	
Dec.	—By Barr & Co., order charged per receipt of Mrs. Sales	.....	71 49
	To balance	194 08	
		$2,505 42	$2,505 42
Dec. 31.	—By balance	.....	$194 08

Public School Section No. 4.

Jan.	—By balance from 1903	.....	$153 92
Jan.	—To John T. Hope, Secretary-Treasurer	$300 26	
	By levy for 1904, less debentures and interest maturing in 1905	.....	400 05
Dec.	—To balance	253 71	
		$553 97	$553 97
Dec. 31.	—By balance	.....	$253 71

Public School Section No. 5.

Dec.	—To Chas. Hartley, Secretary-Treasurer	$1,098 25	
Dec.	—By levy for 1904	.....	$1,098 25

Public School Section No. 6.

Jan. 1.	—By balance from 1903	.....	$495 40
Feb.	—To Isabel Robertson, trustees' order	$80 00	
Feb.	—To Henry Atkinson, Secretary-Treasurer	392 40	
	To Geo. E. Smith, trustees' order	23 00	
Dec.	—By levy for 1904	.....	751 31
	To balance	751 31	
		$1,246 71	$1,246 71
Dec. 31.	—By balance	.....	$751 31

PUBLIC SCHOOL SECTION No. 7.

1904.			
Jan.	—By balance from 1903	.....	$455 12
Jan.	—To C. F. Ouellette, Secretary-Treasurer	$455 12	
Dec.	—To C. F. Ouellette, Secretary-Treasurer	463 52	
Dec.	—By levy for 1904	.....	463 52
		$918 64	$918 64

PUBLIC SCHOOL SECTION No. 8.

1904.			
Jan.	—By balance from 1903	.....	$214 21
May.	—To W. C. Estabrook, Secretary-Treasurer	$150 00	
Dec.	—To H. S. Lloyd, Secretary-Treasurer	50 00	
Dec.	—By levy for 1904	.....	303 12
Dec.	—To W. C. Estabrook, Secretary-Treasurer	50 00	
Dec.	—To W. C. Estabrook, Secretary-Treasurer	75 14	
Dec.	—To balance	192 19	
		$517 33	$517 33
Dec. 31	—By balance	.....	$192 19

APPENDIX "B."

TOWNSHIP OF TILBURY EAST.

Statement of Account with Drains, etc., to December 31st, 1904.

ASKEW DRAIN.

By	balance Jan. 1st, 1904	.....	$186 22
To	Isaac Coffer, assisting survey	$1 00	
	Wm. Doyle, com. fees, 1904	2 50	
	J. W. Campbell, com. 1904	3 00	
	balance	179 72	
		$186 22	$186 22
By	balance December 31st, 1904	.....	$179 72

FORBES DRAINAGE WORKS, ORIGINAL.

To	balance January 1st, 1904	$568 33
	Oliver Purdy, repairing bank	7 00
	J. W. Campbell, expenses to Toronto *re* drainage aid	20 00
	Gilbert Smith, repairing bank	2 25
	Newman Garbutt, work as per account	12 00
	Lemuel Purdy, repairing bank	7 35
	Alex. Farquharson, expenses to Toronto *re* drainage aid	15 50
	A. A. Wilson, insurance premium on pumping station	72 00
	Ed. Fox, work on bank	2 40
	James Ross, expenses to Toronto *re* drainage aid	20 00
	Cement Works, for sewer pipe	197 88
	J. W. Clark, com. fees for 1904	2 00
	David Schram, sewer drain	5 25
	Sylvester Garbutt, sewer drain	6 25
	James Simon, drawing tile	15 00
	Walter Gibb	1 80
	Wm. Racher, repairing banks	23 00
	Wm. Racher, work on internal drain	40 00
	Ed. Fox, teaming tile	15 00
	Alex. Garbutt, sewer drain, internal drain	21 00
	J. C. McGregor, drawing tile, 4th con. bridge	3 00
	Albert Garbutt, 10 days' work on tile and pipes	15 00
	W. A. Shaw, printing	3 88
	Sylvester Garbutt, drawing tile	18 00
	Ed. Fox, drawing tile	3 50
	N. Chevalier, automatic tile, internal drain	17 50
	Wm. Racher, drawing tile and pipes	12 00
	Cyrie Santaba, work on bank	1 00

	Jos. Gibson, work on bank	1 50	
	Gilbert E. Smith, filling in washouts at bridges	4 00	
	Jos. Gibson, repairing banks	4 05	
	John Hanon, repairing banks	5 40	
	Robert Purdy, repairing banks	6 15	
	Earl Shaw, repairing banks	1 35	
	F. Larsh, repairing banks	1 00	
	Albert E. Garbutt, repairing banks	75	
	Wilson Purdy, repairing banks	7 20	
	N. Charlton, repairing banks	3 50	
	Wm. Stokes, repairing banks	3 00	
	Henry Baley, repairing banks	1 50	
	Harry Mott, repairing banks	3 00	
	Wesley Shaw, repairing banks	90	
	W. H. Skaw, repairing banks	3 75	
	Albert Garbutt, repairing banks	6 60	
	Wm. Stokes, repairing banks	12 75	
	Chas. Chittem, putting in tile and pipes	29 43	
	Wilson, Pike & Gundy, professional services	5 00	
	J. W. Campbell, com. 1904	9 00	
	Chas. Chittem, putting in tile and pipes	74 37	
	Wm. Reaume, work on pump	7 50	
	Amount charged in error to pump No. 1 in 1903	26 92	
By	difference between levy of $308.47 in 1899 and amount credited $104.71	.....	203 76
	Balance	.....	1,142 75
		$1,346 51	$1,346 51
To	balance December 31st, 1904	$1,142 75	

Forbes Special Account.

By	balance January 1st, 1904	.....	$2,958 56
	Sale of debenture	.....	1,432 13
	Taxes in 1904	.....	2,419 86
To	debenture and coupons in 1904	$4,126 00	
	Expenses	1 14	
	Balance	2,683 41	
		$6,810 55	$6,810 55
By	balance December 31st, 1904	.....	$2,683 41

Conley Drain.

By	balance January 1st, 1904	.....	$18 50
To	Wm. Doyle, com. fees, 1904	$1 75	
	P. W. Stone, printing	1 00	
	Balance	15 75	
		$18 50	$18 50
By	balance December 31st, 1904	.....	$15 75

Forbes Drainage Works, Pump No. 1.

To	balance January 1st, 1904	$593 26
	D. Scram, work	13 25
	Ed. Fox, teaming coal	10 00
	Gilbert Smith, unloading coal	75
	E. L. Smith, work	22 00
	Gilbert Smith, work	7 50
	Geo. Racher, teaming coal	20 75
	James Mason, work	6 30
	David Scram, pumping	14 55
	James Simon, coal	140 70
	Wm. Atkinson, teaming coal	18 50
	Peck & Co., nails	25

	James Simon, 2 cars coal	96 17	
	J. E. Scriven, bolts, etc.	90	
	James Mason, work on tile and pipes	10 50	
	E. L. Smith, work	23 35	
	F. Larsh, drawing coal	19 00	
	F. Larsh, grading at pump house	10 50	
	W. Racher, grading at pump house	21 00	
	James Mason, pumping	4 20	
	Eastman Bevins, pumping	67 80	
	Frank Larsh, teaming coal	11 00	
	Peck & Co., supplies	1 80	
	M. Charlton, unloading coal	11 70	
	Sam. Adair, drawing coal	20 00	
	Newman Garbutt, unloading coal	2 50	
	W. S. Taylor & Co., duty on freight on coal	14 75	
	James Mason, work at pump	3 00	
	James Mason, pumping	32 40	
	James Simon, pumping	4 00	
	E. L. Smith, work	23 55	
	E. L. Smith, pumping	13 20	
	Chas. Chittem, work	5 75	
	James Simon, coal	76 46	
	James Simon, com. 1904 (½ to each pump)	35 30	
By	amount charged in error, for Dauphin Drainage Works	.....	11 95
	Amount charged in error, for F. P. No. 2	.....	37 90
	Amount charged in error, for F. D. W.	.....	26 92
	Amount levied	.....	524 93
	Balance	.....	754 94
		$1,356 64	$1,356 64
To	balance December 31st, 1904	$754 94	

FORBES DRAIN, PUMP NO. 2.

To	balance January 1st, 1904	$1,491 29	
	S. Adair, teaming coal	17 50	
	Jos. Gibson, teaming coal	13 90	
	Newman Garbutt, teaming coal	4 50	
	Silas Roadhouse, work	39 00	
	Ed. Fox, work	9 75	
	Sam. Adair, pumping	18 30	
	McColl Bros., oil	62 05	
	Peck & Co., supplies	3 45	
	S. Adair, pumping	25 20	
	Robert Ward, work	14 10	
	Sam. Adair, pumping	7 20	
	James Simon, coal	140 70	
	C. Wylie, supplies	13 15	
	Peck & Co., nails, etc.	2 72	
	James Simon, unloading coal	4 17	
	S. Adair, dressing lumber	5 00	
	Sylvester Garbutt, drawing supplies, etc.	12 75	
	F. Gibson, attending mason, building arch	23 00	
	James Mason, work at tile, etc.	4 05	
	Charles Clifford, building arch	54 00	
	Sylvester Garbutt, teaming coal	23 75	
	Gilbert E. Smith, teaming brick	4 50	
	Geo. Racher, teaming sand	19 50	
	James Simon, 2 cars coal	214 25	
	Sylvester Garbutt, unloading coal	26 85	
	H. Sloan, plank for coal bins	14 40	
	James Mason, work on pump	4 95	
	Peck & Co., supplies	5 95	
	S. Adair, drawing coal	20 00	
	Sylvester Garbutt, pumping	11 10	
	S. Adair, work	4 80	
	David Atkinson, watching pump	4 50	
	S. Adair, pumping	22 50	

	James Simon, pumping	65 60	
	Sylvester Garbutt, pumping	27 00	
	Silas Roadhouse, 5 cords wood	15 00	
	Ed. Fox, pumping	7 20	
	H. Garbutt, work	19 50	
	John Steadman, unloading coal	1 95	
	J. Racher, work	12 70	
	Peck & Co., coal	144 00	
	Chas. Chittem, labor	30 00	
	Chas. Krontze, duty and freight on coal	170 85	
	James Mason, labor	21 00	
	A. R. Crow, coal	230 84	
	Joseph Gibson, unloading coal	1 35	
	Park Bros., material furnished	48 15	
	James Simon, coal	113 17	
	Jas. Simon, com., 1904 (½ to each pump)	35 30	
	Error in charging pump No. 1	37 90	
By	amount levied	.....	500 08
	Amount charged in error, for Dauphin Drainage Works	.....	26 70
	Balance	.....	2,797 56
		$3,324 34	$3,324 34
To	balance December 31st, 1904	$2,797 56	

DAUPHIN DRAINAGE WORKS.

To	balance January 1st, 1904	$2,280 17	
	Peck & Co., coal	177 75	
	Geo. Chalmers, wheelbarrow	4 50	
	Cyril Stanton, running pump	30 45	
	J. W. Campbell, expenses to Toronto and Ottawa *re* drainage aid	39 00	
	David Atkinson, repairing banks	3 75	
	Jas. Cartmill, repairing banks	3 00	
	Larson LaRue, shovelling coal, etc.	32 25	
	John Chase, pumping	3 00	
	Larson LaRue, pumping	10 10	
	Cyril St. Aubin, repairing bank	7 50	
	Fred. Thibideau, one trip to Tilbury	2 00	
	Sylvester Dauphin, repairing bank	9 00	
	Chas. Chittem, repairing bank	9 00	
	Frank Bernier, repairing bank	3 00	
	Archie Morton, repairing bank	1 50	
	Fred. Laturneau, repairing bank	2 40	
	Geo. Racher, repairing bank	3 15	
	Wm. Larsh, repairing bank	3 00	
	Newman Garbutt, repairing bank	3 75	
	Alex. Reaume, repairing bank	18 00	
	W. Atkinson, repairing bank	10 65	
	David Carson, repairing bank	1 50	
	Cyril St. Aubin, pumping	20 00	
	Jos. Larsh, repairing bank	4 50	
	Wm. Hamilton, repairing bank	7 50	
	Geo. Purdy, repairing bank	1 50	
	A. A. Wilson, insurance premium on pumping station...	36 50	
	Sylvester Dauphin, teaming coal and wood	22 80	
	Chas. Krontze, advances for pumping	14 50	
	Henry Garbutt	18 30	
	Alex. Reaume, repairing bank	3 50	
	Lemuel Purdy, repairing bank	1 50	
	Geo. Morton, teaming coal	4 50	
	Wm. Doyle, com. fees, 1904	2 00	
	Jos. Gibson, repairing banks	10 50	
	P. W. Richards, com. fees, 1904	4 00	
	Peck & Co., supplies	2 50	
	Jos. Thibideau, repairing bank	14 00	
	J. W. Clark, com. fees, 1904	2 00	

Chas. Krontze, freight and duty on coal	72 83
Claude Reaume, work at pump house	12 00
Jos. Gibson, repairing internal drain	4 50
Fred. Ouelette, work on bank	7 50
Wm. Larsh, work on bank	8 75
Fred. Gibson, ditching internal drain	31 18
David Scram, repairing banks, $40.25; and pumping, $16.00	56 25
	56 25
Jos. Gibson, repairing banks	11 37
Fred. Ouelette, repairing banks	11 00
Chas. Reaume, coal scraper	1 00
Frank Gibson, on account ditching internal drain	60 00
Wm. Thibideau, repairing internal drain	1 50
Peck & Co., oil, nails, etc.	2 32
John Hanon, one day's work internal drain	1 50
Peter Labute, repairing bank	3 50
Alex. Reaume, repairing bank	59 50
Fred. Ouelette, 9 days' work pump flume	13 50
Jos. Gibson, teaming lumber from Chatham	3 50
W. A. Shaw, printing	1 00
Claude Reaume, com.	8 00
Geo. Morton, teaming coal	12 00
Jas. Bradley, repairing pump and flume	16 87
Alex. Reaume, repairing bank	29 62
Claude Reaume, repairing bank	25 00
Israel Reaume, repairing bank	6 00
Frank Barnier, repairing bank	2 00
Wm. Hamilton, repairing bank	2 00
Albert Gram, pumping	3 90
Cyril St. Aubin, pumping	17 10
James Chittem, pumping	10 80
Claude Reaume, com., etc.,	20 00
Claude Reaume, repairing banks, etc.	40 00
Wm. Reaume, repairing banks (2 orders)	38 50
Frank Gibson, ditching	1 50
Scott Bros., lumber to repair flume	48 03
J. W. Campbell, com., 1904	22 00
Paul Trudell, repairing banks	15 75
J. L. Scott & Co., 1 car coal	102 60
Jas. Chittem, pumping	29 00
Antoine Reaume, looking after pump	2 00
A. McDonell, C. E. report to Dominion and Provincial Governments	39 25
Nelson Dauphin, work at pump	3 00
Frank Soram, pumping	12 60
The Blonde Lumber Co., timber furnished	23 58
J. J. Oldershaw, cement, etc.	1 90
J. Piggott & Sons, timber furnished	21 93
John Chase, repairing banks	3 00
David Chase, repairing banks	3 75
Lawrence LaRue, repairing banks	2 62
Park Bros., material furnished (2 orders)	4 95
John Chase, pumping	9 20
M. Gleeson, work	165 62
Larson LaRue, services as com.	6 25
Park Bros., material furnished pump	34 41
M. Gleeson, wood	22 50
Geo. Morton, repairing private bridges	6 00
Geo. Morton, repairing bridge, dredge cut	6 75
Claude Reaume, services as com.	36 50
Peck & Co., coal, 2 orders	265 32
F. Scram, pumping	6 00
Andrew Peltier, hauling coal	6 75
David Schram, pumping	33 00
Peck & Co., supplies	4 88
Geo. Chalmers, wheelbarrow	4 50
Sylvester Dauphin, drawing and unloading coal	6 00
Chas. Chittem, drawing coal, etc.	30 11
Amount charged in error to Forbes pump No. 1	11 95

	Amount charged in error to Forbes pump No. 2	26 70	
	Geo. Chalmers, wheelbarrow	11 50	
By	balance	.....	$4,454 41
		$4,454 41	$4,454 41
To	balance December 31st, 1904	$4,454 41	

GRAHAM DRAIN.

By	balance January 1st, 1904	.....	$1,163 17
To	C. Wylie, steel for bridge	$35 14	
	Frank Gilhuly, ditching	150 00	
	Thos. Wallace, ditching	75 00	
	Thos. Wallace, ditching and putting up fence	81 00	
	J. W. Clark, com. fees, 1904	8 00	
	A. Norry, ditching	12 00	
	A. Norry, drawing plank and grading to bridge	6 00	
	Jas. Wellwood, ditching	2 00	
	Joseph Brown, stone for bridge	6 00	
	Robt. Renwick, 2 loads cement	4 00	
	Thos. Wallace, ditching	185 00	
	Frank Gilhuly, ditching	50 00	
	Frank Gilhuly, ditching	30 00	
	John Cameron, 2 loads stone	6 00	
	Wm. Graham, nails, oil and lantern	3 47	
	James Wellwood, ditching	98 00	
	A. McLeod, iron for bridge	1 05	
	Frank Gilhuly, putting up 90 rods of fence	9 00	
	Herb. Sloan, bridge plank	30 17	
	Geo. Cameron, farm bridge lot 19	14 00	
	Alex. Grant, building bridge	40 00	
	W. C. Crawford, cement for bridge	37 00	
	W. G. Ross, plank for bridge	11 68	
	A. McDonell, C.E., professional services	12 00	
	Balance	58 66	
		$1,163 17	$1,163 17
By	balance December 31st, 1904		$58 66

GOVERNMENT DRAIN No. 1.

To	balance January 1st, 1904	$134 36	
	G. D. McPherson, post and plank for Chester bridge	6 07	
	Isaac Brown, plank and repairs to Cester bridge	7 00	
By	balance	.....	147 43
		$147 43	$147 43
To	balance December 31st, 1904	$147 43	

GOVERNMENT DRAINS NOS. 2 AND 3.

To	balance January 1st, 1904	$55 73	
	Gordon Ross, assisting engineer	2 00	
	C. Wylie, material for bridge, con. 9	40 00	
	Geo. Struthers, material and wood for bridge	10 30	
	A. Smith, rem. fence, etc.	9 80	
	R. Henderson, rem. fence and land	27 60	
	Wm. McGraham, account	1 95	
	A. McDonell, C.E., professional services	9 00	
	Amount charged in error to Government, No. 3	41 86	
By	balance	.....	$198 24
		$198 24	$198 24
To	balance December 31st, 1904	$198 24	

King and Whittle Drain.

To	balance January 1st, 1904	$109 61	
	Cement work, for sewer pipe	13 56	
	P. W. Richards, com. fees, 1904	1 75	
	John Milner, farm bridge, lot 18, con. 9	21 21	
	J. J. Newman, C.E., survey report, etc.	73 00	
	Thos. Taylor, ditching	18 50	
	David Bowman, ditching	28 00	
By	balance	.....	$265 63
		$265 63	$265 63
To	balance December 31st, 1904	$265 63	

Closson Drain.

By	balance January 1st, 1904	.....	$51 46
To	W. A. Barr & Co., spikes	$ 60	
	J. D. McPherson, material for private bridges	10 66	
	J. W. Campbell, com., 1904	1 00	
	Geo. Dent, plank for private bridge	3 84	
	Balance	35 36	
		$51 46	$51 46
By	balance December 31st, 1904		$35 36

McGregor Pump.

By	balance January 1st, 1904	.....	$43 44
To	W. J. Moffatt, supplies as per account	$95 34	
	W. J. Moffatt, work and material	75 46	
By	amount levied on lands, $119.80; and on roads, $1.20...	.....	121 00
	balance	.....	6 36
		$170 80	$170 80
To	balance December 31st, 1904	$6 36	

Forbes Drain, Repairs, 1903.

To	balance January 1st, 1904	$459 50	
	J. Vipond, on account of building pump house	30 00	
	Herb. Sloan, plank for bridge	15 02	
	G. Smith, in full for land, road and wood yard	75 00	
	Wm. Doyle, com. fees, 1904	2 00	
	P. W. Richards, com., 1904	4 00	
	Isadore Trudell, piles at pump house	16 80	
	J. Vipond, balance on contract for pump house	105 00	
	J. Vipond, lumber and wood on gate and extras	27 80	
	McKeough & Trotter, on account of contract	2,000 00	
	A. McDonell, C.E., inspecting pump and reporting	10 00	
	John Flook, on account contract	600 00	
	P. D. McKellar, reg. by-laws	4 20	
	J. Pigott & Sons, material for flume	88 32	
	A. McDonell, C.E., professional services	20 25	
	John Flook, balance contract	848 86	
	McKeough & Trotter, check valve	2 00	
	McKeough & Trotter, shut off tile	500 00	
	John Flook, on account contract	2,000 00	
	McKeough & Trotter, cast pipe heads and plates	71 50	
	Exchange on money to Chatham	5 80	
	Express charges on debentures to Toronto	2 37	
By	debenture proceeds, face $9,112 00		
	discount 157 00		
	8,955 00		
	interest 167 84	.....	$9,122 84
To	balance	2,234 42	
		$9,122 84	$9,122 84
By	balance December 31st, 1904		$2,234 42

McKim Drain West.

To	balance January 1st, 1904	$23 25	
	Wm. Doyle, com. fees, 1904	13 00	
	G. D. McPherson, plank and posts	2 03	
	C. Armstrong, repairing bridge	2 00	
	Fred. Smart, ditching	17 00	
	P. W. Stone, printing	1 80	
	W. A. Shaw, printing	18 60	
	Fred. Smart, ditching	20 00	
	Jas. Best, ditching	40 00	
	Wm. Watt, ditching	54 00	
	Jas. Conley, ditching (2 orders)	57 00	
	Fred. Smart, ditching	120 00	
	Jas. Conley, ditching	16 00	
	Wm. Watt, ditching	14 00	
	J. W. Campbell, com., 1904	2 00	
By	balance	.....	$400 68
		$400 68	$400 68
To	balance December 31st, 1904	$400 68	

Sinclair Drain.

By	balance January 1st, 1904	.....	$893 64
To	John Sinclair, building bridge	20 00	
	Cement Works, for sewer pipe	30 00	
	Forbes drain, cast head and lid, and one length of sewer pipe	6 20	
	Thos. McCart, per Walter Gibb	4 30	
	Newman Bros., C.E., services	15 60	
	Thos. McCart, ditching	34 70	
	Clement Therin, farm bridge	20 00	
	Thos. McCart, per Walter Gibb, ditching	33 39	
	Ed. Perry, ditching	32 00	
	Paul Tetrault, ditching	130 00	
	Alex. Grant, bridge, con. 5 and 2, farm bridges	96 00	
	Alfred Tetrault, drawing and putting in tile	6 50	
	Cyril Charron, ditching	27 00	
	Ed. Perry, ditching	10 00	
	Frank Gilhuly, ditching	24 50	
	Thos. McCart, ditching	20 00	
	Walter Gibson, building 2 bridges	65 00	
	Thos. McCart, ditching, per Geo. Racher	6 50	
	Thos. McCart, ditching, per Geo. Racher	30 00	
	F. Gilhuly, ditching, per Geo. Racher	100 00	
	F. Gilhuly, ditching, per Geo. Racher	50 00	
	Thos. McCart, ditching, per Geo. Racher	40 00	
	Thos. McCart, ditching, per Geo. Racher	60 00	
	McKeough & Trotter, cast pipe heads	5 50	
By	cash	.....	6 20
To	balance	32 65	
		$899 84	$899 84
By	balance December 31st, 1904	.....	$32 65

Irwin Drain.

To	Wm. Doyle, com. fees, 1904	$14 00	
	H. S. Lloyd, ditching	15 00	
	Cement Works, for sewer pipe	46 45	
	John Irwin, ditching	54 00	
	W. P. Stone, printing	1 00	
	W. A. Shaw, printing	17 40	
	Geo. Hardy, assisting survey	1 00	
	Jas. Best, ditching	60 00	
	Hiram Lloyd, drawing sewer pipe	5 00	

	Hiram Lloyd, ditching	45 00	
	J. J. Irwin, ditching	100 00	
	J. J. Irwin, ditching	62 00	
	Jas. Haskell, ditching	85 00	
	Jas. Haskell, ditching	19 00	
	A. McDonell, C. E. report, etc.	36 00	
By	balance	.....	560 85
		$560 85	$560 85
To	balance December 31st, 1904	$560 85	

TENTH CONCESSION DRAIN.

By	balance January 1st, 1904	.....	$9 57
To	P. W. Richards, com., 1904	$3 50	
	Nelson Hornick, ditching	40 50	
	Nelson Hornick, ditching	89 00	
	W. A. Shaw, printing	23 75	
	Nelson Hornick, ditching	30 00	
	Nelson Hornick, assisting survey	6 50	
	A. McDonell, C.E., inspecting drain	8 00	
	J. W. Campbell, com. fees, 1904	1 00	
	A. McDonell, survey report, etc.	30 00	
By	balance	.....	222 68
		$232 25	$232 25
To	balance December 31st, 1904	$222 68	

KIPPEN DRAIN.

By	balance, January 1, 1904	.....	$188 88
To	Frank Gibson, ditching	$25 00	
	Peter Labute, ditching	2 00	
	Peck & Co., oil, nails, etc.	60	
	Frank Gibson, ditching	70 00	
	Frank Gibson, ditching, per S. Garbutt	100 00	
	Peter Labute, ditching	130 00	
	G. D. McPherson, plank for bridges	26 73	
	H. Sloan, plank for bridges	29 00	
	Geo. Morton, repairing private bridges	11 75	
	Frank Gibson, ditching	1 50	
	J. W. Campbell, Com. 1904	4 00	
	Peter Labute, ditching	10 00	
	Geo. Morton, repairing private bridges	15 00	
By	balance	.....	236 70
		$425 58	$425 58
To	balance, December 31, 1904	$236 70	

GOVERNMENT DRAIN No. 2, RALEIGH.

By	balance, January 1, 1904	.....	$45 11
To	N. H. Shepley, meeting with ratepayers, re bridge	$ 2 00	
	Balance	43 11	
		$45 11	$45 11
By	balance, December 31, 1904	.....	$43 11

OLD DRAIN.

To	balance, January 1, 1904	$163 06	
	N. Chevalier, ditching	45 00	
	N. Chevalier, ditching	30 00	
	N. Chevalier, ditching, two orders	34 20	
By	balance	.....	$272 26
		$272 26	$272 26
To	balance, December 31, 1904	$272 26	

Shepley Drain.

By	balance, January 1, 1904		.....	$244 03
To	John Dent, plank for bridge		$10 80	
	Wm. Conley, building farm bridge, lot 167, T. R. W.		5 00	
	Fred Smart, ditching		25 00	
	Fred Smart, ditching		21 33	
	W. J. Tackaberry, private bridge		20 00	
	W. J. Scott, balance ditching		2 00	
	Jas. Best, grading to bridges		9 00	
	Job Tasker, two bridges		10 00	
	W. A. Barr & Co., spikes for bridges		28	
	W. A. Barr & Co., spikes for bridges		2 00	
	Fred Smart, ditching		5 67	
	J. W. Campbell, com. 1904		3 00	
	G. D. McPherson, material private bridges		40 90	
	Geo. Dent, material private bridges		20 80	
To	balance		68 25	
			$244 03	$244 03
By	balance, December 31, 1904		.....	$68 25

Powell Drain.

To	balance, January 1, 1904		$379 93	
	J. Davidson, witness fees, appeal to bridge		1 25	
	Horace Powell, witness fees, appeal to bridge		1 25	
	W. A. Shaw, printing		2 88	
	Jas. McGee, ditching		15 00	
	P. D. McKellar, registering by-law		2 00	
	Express on debentures to Toronto		11	
	Bank of Commerce, Windsor		27	
By	cash		.....	$6 00
By	cash		.....	8 50
	Proceeds debentures, face	$432 00		
	discount	2 00		
		$430 00		
	interest	7 90		
			.....	437 90
To	balance		49 71	
			$452 40	$452 40
By	balance, December 31, 1904		.....	$49 71

Government Drain No. 3.

By	balance		.....	$332 02
To	Peter Stevenson, farm bridge		$15 00	
	Thos. Wallace, ditching, in full		25 00	
	J. W. Clark, com. fees, 1904		6 00	
	Newman Bros., C.E. services		4 50	
	Peter Stevenson, farm bridge		12 50	
	Peter Stevenson, balance farm bridge		2 50	
	Thos. Taylor, ditching		80 00	
	Amos Moe, land and moving fence		9 00	
	Thos. Taylor, ditching		37 00	
	Wm. McGraham, account		4 00	
	Thos. Taylor, ditching		32 00	
By	amount charged in error, for Government No. 2 and 3 Outlet		.....	$41 86
To	balance		146 38	
			$373 88	$373 88
By	balance, December 31, 1904		.....	$146 38

McHardy Drain.

To	balance, January 1, 1904		$521 50	
	M. McHardy, ditching		24 10	
	Thos. Cooper, teaming sewer pipe		1 00	
	Thos. Taylor, ditching		40 00	
	Jas. Cooper, ditching		22 25	
	W. A. Shaw, printing		2 88	
	Jas. Cooper, ditching		14 60	
	Thos. Taylor, ditching		6 90	
	A. McDonell, C.E., inspecting drain		11 80	
	Jas. Cooper, ditching		50 00	
	P. D. McKellar, reg. by-law		2 00	
	Jas. Cooper, ditching		50 00	
	Express on debs. to Toronto		19	
	Express on debentures to Toronto		19	
	Bank of Commerce, commission		47	
By	proceeds debentures, face	$735 00		
	discount	2 00		
		$733 00		
	Interest	13 50		
			.....	$746 50
By	balance		.....	1 19
			$746 69	$746 69
To	balance, December 31, 1904		$1 19	

McLeod Drain.

By	balance, January 1, 1904		.....	$279 28
To	Wm. Stowe, moving fence		$12 80	
	Geo. Cameron, moving fence		5 00	
	C. Wylie, steel for bridge		31 33	
	W. C. Crawford, pipe, etc., as per account		3 49	
	A. McLeod, iron for bridge		1 25	
	H. Sloan, bridge plank		17 76	
	Balance		207 65	
			$279 28	$279 28
By	balance, December 31, 1904		.....	$207 65

Campbell Drain.

To	balance, January 1, 1904		$ 1 50	
	Wm. Reid, ditching		48 51	
	J. W. Campbell, com. 1904		1 00	
By	balance		.....	$51 01
			$51 01	$51 01
To	balance, December 31, 1904		$51 01	

Murphy Drain.

By	balance, January 1, 1904		.....	$541 83
To	Wilson Purdy, land taken		$10 00	
	Lemuel Purdy, damages to land and crops		3 00	
	Jos. St. John, ditching		50 00	
	Isadore Peltier, bridge		5 00	
	Jos. St. John, ditching		52 00	
	Newman Bros., services as per account		16 00	
	Jos. St. John, ditching		50 00	
	Cyril Charron, ditching		250 00	
	Isadore Peltier, building a farm bridge		12 00	
	Wm. Beattie, sewer drain		8 00	
	Cyril Sharron, ditching		78 00	

	Cyril Sharron, ditching, two orders	35 00	
	Cyril Sharron, ditching	15 00	
	Harry Mott, removing obstructions, etc.	3 00	
	Cyril Sharron, ditching	10 00	
	Cement Works, for tile (see journal entry)	22 00	
By	balance	.....	77 17
		$619 00	$619 00
To	balance, December 31, 1904	$77 17	

KENNEDY DRAIN.

By	balance	.....	$98 94
To	Watson Guy, ditching	$13 90	
	John Grieve, accepted for private bridge	15 00	
	Balance	70 04	
		$98 94	$98 94
By	balance, December 31, 1904	.....	$70 04

HICKEY DRAIN.

By	balance, January 1, 1904	.....	$40 06
To	R. Kidd, removing obstructions	50	
	Newman Bros., C.E., report on deficit	25 00	
	Balance	14 56	
		$40 06	$40 06
By	balance, December 31, 1904	.....	$14 56

MCDOUGALL DRAIN.

By	balance, January 1, 1904	.....	$5,027 63
To	Alex. Grant, removing obstructions, B.L.B	$1 00	
	R. Renwick, work on bridge	1 50	
	Jos. Brown, one load stone	1 00	
	Wm. Sloan, sewer drain at Blind line	9 50	
	Chas. Schives, sewer drain at Back line	9 50	
	Jas. Stevenson, seven loads stone for bridge	20 00	
	Ed. Perry, ditching	207 00	
	Jos. Brown, ditching	25 00	
	Finn & Campbell, cleaning under bridge, Con. 6	2 00	
	Ed. Perry, ditching	100 00	
	H. Sloan, lumber	10 29	
	J. W. Clark, com. fees, 1904	18 00	
	W. A. Shaw, printing	3 50	
	C. Wylie, balance on steel beams and freight	30 02	
	C. Wylie, bolts, etc., for bridges	23 92	
	A. Norry, delivering cement sacks	2 00	
	Eugene Simard, ditching	200 00	
	J. D. Cooper and Jas. Cooper, Jr., farm bridge, south half 5, Con. 7	30 00	
	Cyril Sharron, ditching, in full	25 00	
	W. H. Brent, ditching, in full	126 33	
	Wm. Reid, ditching East Branch	94 00	
	Ed. Perry, ditching East Branch	260 00	
	Wm. Reid, ditching East Branch	100 00	
	Wm. Reid, ditching	50 00	
	Eugene Simard, ditching	100 00	
	Ed. Perry, ditching	68 00	
	Donald McKenzie, on account of building bridges	150 00	
	D. L. Gardiner, teaming cement for bridges	8 00	
	W. A. Johnston, cement for bridges	305 25	
	John Wellington, load gravel	2 50	
	Jos. Brown ditching West Branch	150 00	
	Donald McKenzie, bridge East Branch	50 00	

	Thos. Cooper, teaming gravel and cement for bridges...	9 00	
	W. H. Brent, on account ditching	180 00	
	J. Fletcher on account ditching	100 00	
	John Dent, bridge plank (two orders)	51 42	
	Wm. Barry, drawing ten loads gravel	25 00	
	Finn & Campbell, ditching	146 00	
	Frank Gilhuly, ditching	50 00	
	Wm. Reid, grading to three bridges	7 00	
	John Fletcher, ditching	90 00	
	Chas. Ross, one load stone and drawing water	6 00	
	Wm. Newman, C.E., on account survey	50 00	
	Guttridge & Minnehin, gravel (two orders)	25 80	
	Wm. Graham, oil, spikes, etc.	85	
	D. Gardiner, one load gravel	2 00	
	Finn & Campbell, in full, ditching	123 10	
	D. Gardiner, drawing cement and plank	17 50	
	John Fletcher, ditching (two orders)	300 00	
	Cyril Sharron, ditching	100 00	
	C. Cooper, assisting survey	1 50	
	Jas. Wellwood, ditching	23 00	
	A. McLeod, iron for bridge	70	
	Cyril Sharron, ditching	231 00	
	John Finn, ditching	175 00	
	John Dent, plank for bridges	99 00	
	Geo. Holmes, damages unprovided for in by-law	110 00	
	Sol. Beauchamp, drawing load sewer pipe	1 50	
	John Fletcher, ditching	34 40	
	Jas. Stacey, sewer drain, 14 and 15 S. R.	15 00	
	D. Gardiner, drawing material for McDougall bridges	3 00	
	John Fletcher, ditching	85 55	
	Jos. Brown, drawing gravel, etc.	26 50	
	D. MacKenzie, on account bridges	100 00	
	D. MacKenzie, on account bridges	100 00	
	D. Gardiner, teaming steel for two bridges	6 00	
	H. Johnston, canvas	4 00	
	H. Sloan, material for bridges	37 89	
	D. Gardiner, drawing steel for bridges	10 00	
	Wm. Reid, ditching	9 00	
	Mrs. Peter Murphy, farm bridge	30 00	
	A. McDonnell, C.E., inspecting drain	9 00	
	P. G. Murphy, spades, shovels, etc.	2 60	
	J. W. Campbell, com. 1904	22 50	
	Eugene Simard, ditching	200 00	
	J. Murphy, eight loads gravel for bridge, Con. 6	32 00	
	John Cooper, services as commissioner	17 00	
	Wm. Barry, seven loads gravel	17 50	
	Chas. Skedmore, assisting survey	1 50	
	A. McDonell, C.E., professional services	36 00	
	Cyril Sharron, ditching	90 00	
	P. G. Murphy, material for bridges	16 29	
	R. Newberry, grading to Middle Road bridge	1 50	
	Alex. Grant, sewer drain at Blind line	7 00	
	Cement work, for tile, see journal	87 41	
By	balance	.....	82 69
		$5,110 32	$5,110 32
To	balance, December 31, 1904	$82 69	

MALOTT AND TILBURY DRAIN.

By	balance, January 1, 1904	.....	$289 01
To	J. Brusseau, error in assessment	7 00	
	Jas. Magee, ditching	100 00	
	Jas. Magee, ditching	125 00	
	H. Sloan, bridge material	30 00	
	J. Hornick, work on bridge at M. Road	8 40	
	Chas. Fielding, work on bridge at Middle Road	7 00	
	Dr. Sharp, advances to men by day work	39 54	

	M. Mifflin, iron for bridge	2 25	
	J. W. Clark, com. fees, 1904	6 00	
	Chas. Reaume, iron for bridges	2 50	
	A. H. Roszel, repairing and furnishing plank for bridge	25 96	
	Thos. Taylor, ditching	27 00	
	Treasurer Tilbury, advances	30 00	
	Newman Bros., C.E., services	7 50	
	J. H. Magee, ditching	40 00	
	Jos. Wilson, in full, building concrete bridge	94 70	
	Thos. Parker	2 50	
	Richard Beno, grading at bridge	3 50	
	W. C. Crawford, supplies	35 00	
	Jos. Wilson, cement bridges	30 00	
	John Coutts, grading at bridges	7 00	
	Jos. Wilson, cement	147 00	
	Jos. Beno, overseer on bridges	5 00	
	W. McLeod, iron for bridges	15 24	
	Jos. Wilson, assisting covering bridges	3 00	
	John Beno, superintendent cement bridges	8 00	
	Jos. Wilson, work on cement bridges	50 00	
	Tim McNurney	8 75	
	Wm. Rhue, ditching	6 00	
	Amherstburg Stone Quarry, stone	48 05	
	Jos. Wilson, cemeent bridges	127 50	
	W. A. Shaw, printing advertisement for tenders	1 00	
	J. H. Magee, ditching	100 00	
	Olie Pare, damages to lands	1 50	
By	Tilbury Village assessment	.....	663 00
	Balance	.....	199 88
		$1,151 89	$1,151 89
To	balance, December 31, 1904	$199 88	

SIMARD DRAIN.

To	Cement Works for sewer pipe	$ 82 50	
	Ed. Perry, ditching	100 00	
	W. A. Shaw, printing	18 00	
	N. Chevalier, per J. C. McGregor, ditching	15 00	
	Ed. Perry, ditching	60 00	
	N. Chevalier, per Theo. Perry, ditching	43 50	
	N. Chevalier	10 00	
	J. J. Newman, C.E., survey, report, etc.	38 00	
	J. B. Simard, on account ditching	100 00	
By	balance	.....	$458 00
		$458 00	$458 00
To	balance, December 31, 1904	$458 00	

NO. 1 AND MCDOUGALL DRAIN OUTLET.

To	balance Jan. 1st, 1904	$553 65	
	Thos. McCart, per Wm. Boshaw, ditching internal drain	3 00	
	Thos. McCart	15 00	
	John Finn, raising bridge, 3 and 4 side road, Con. 5	15 00	
	John Finn, ditching	54 00	
	Ed. Perry, ditching	40 00	
	Thos. Taylor, ditching	100 00	
	Thos. McCart, ditching	73 00	
	P. W. Richards, commission fees, 1904	2 00	
	J. W. Clark, commission fees, 1904	10 00	
	Donald MacKenzie, building bridges	220 50	
	W. A. Shaw, printing	7 85	
	Thos. McCart, ditching	29 00	
	Peter Labute, ditching internal drain	7 07	
	Fred. Scram, repairing bridge	15 00	
	Newman Bros., balance, services	159 60	
	Peter Labute, ditching	35 92	
	Thos. McCart, ditching	15 52	

Alex. Farquharson, postage	15 52	
W. A. Shaw, printing McDugall Outlet	45 00	
W. A. Shaw, printing, No. 1 and McDougall Outlet	96 10	
Peter Labute, ditching, east side town line	100 00	
Peter Labute, repairing bridge over dredge cut, Con. 4	15 75	
W. A. Shaw, printing	3 25	
John Finn, ditching	60 00	
Wm. Newman, C. E. survey, etc.	50 00	
Geo. Holmes, land and damages in full	100 00	
Geo. Holmes, land and damages McDougall Outlet	180 00	
John Archibald, drawing sewer pipe	9 75	
D. MacKenzie, work on bridges	50 00	
J. Murphy, drawing 10 loads gravel	25 00	
Jos. Sharp, ditching	30 00	
Jos. Sharp, moving bridge, Con. 4	1 95	
Cyril Sharron, drawing tile from Chatham	3 00	
Henry Parson, ditching internal drain	63 00	
Henry Parson, ditching (2 orders)	40 00	
Geo. Holmes, settlement damages and cost of suit	135 00	
Scott Bros. & Co., plank for bridge, dredge cut	17 00	
Thos. McCart, on account of ditching	5 70	
J. W. Campbell, commission for 1904	40 50	
Ed. Bordeau, removing fence, Lot 1, Con. 4	8 58	
Wilson, Pike and Gundy, professional services	25 50	
P. Letourneau, putting in 6 automatic tile	16 50	
Cement Works, for tile (see Journal)	92 47	
By Balance	.....	2,585 16
	$2,585 16	$2,585 16
To balance Dec. 31st, 1904	$2,585 16	

SALES DRAIN.

To balance Jan. 1st, 1904	$59 91	
J. W. Clark, commission fees, 1904	4 00	
Watson Gray, ditching	10 00	
Watson, Guy, ditching	10 00	
Watson Guy, ditching	16 00	
By balance	.....	$99 91
	$99 91	$99 91
To balance Dec. 31st, 1904	$99 91	

McINTOSH DRAIN.

To balance Jan. 1st, 1904	$197 75	
N. Chevalier, ditching	10 00	
" "	28 60	
" "	25 00	
" "	15 00	
" "	10 00	
" "	15 00	
" "	10 00	
" "	12 00	
" "	10 00	
" "	12 00	
" "	10 00	
" "	15 00	
Alfred Tetrault, ditching	55 46	
N. Chevalier, ditching	25 00	
" "	28 00	
" "	32 00	
Wilson, Pike and Gundy, professional services	1 00	
By balance	.....	511 81
	$511 81	$511 81
To balance, Dec. 31st. 1904	$511 81	

Lewis Drain.

By	balance, Jan. 1st, 1904	.....	$10 55
To	Wm. Mancell, plank, posts and work	$13 00	
	J. W. Campbell, commission, 1904	1 00	
By	balance	.....	3 45
		$14 00	$14 00
To	balance, Dec. 31st, 1904	$3 45	

Johnston Drain.

By	balance, Jan. 1st, 1904	.....	$290 58
To	Newman Bros., C. E. services	$9 60	
	James Johnston, ditching	100 00	
	Balance	180 98	
		$290 58	$290 58
By	balance, Dec. 31st, 1904	.....	$180 98

4th Con. Branch, King and Whittle.

By	balance, Jan. 1st, 1904	.....	$453 92
To	Treasurer, Tilbury Village, asst. per by-law	$423 75	
	Balance	30 17	
		$453 92	$453 92
By	balance, Dec. 31st, 1904	.....	$30 17

Clark Drain.

To	Robert Atkinson, assisting survey	$1 00	
	H. Forbes, assisting survey	2 00	
	Samuel Adair, assisting survey	1 00	
	W. C. McGregor, assisting survey	1 00	
	W. C. McGregor, C. E. report	21 00	
By	balance	.....	26 00
		$26 00	$26 00
To	balance, Dec. 31st, 1904	$26 00	

McKim Drain East.

To	balance, Jan. 1st, 1904	$21 78	
	Fred. Smart, ditching	10 00	
By	amount transferred to McKim West	.....	23 25
	Balance	.....	8 53
		$31 78	$31 78
To	balance, Dec. 31st, 1904	$8 53	

Carless Drain.

To	balance, Jan. 1st, 1904	$64 45	

Driver Drain.

By	balance, Jan. 1st, 1904	.....	$1 60

Tremblay Drain.

By	balance, Jan. 1st, 1904	.....	52 36

Ross and Norry.		
By balance, Jan. 1st, 1904	.....	31 99
Kelly Drain.		
To balance, Jan. 1st, 1904	102 00	
Forbes Repair, 1894.		
By balance, Jan. 1st, 1904	.....	41
Maynard Drain (No. 36 of 1897.)		
By balance, Jan. 1st, 1904	.....	4 86
Hope Drain.		
By balance, Jan. 1st, 1904	.....	65 83
Tremblay Outlet (35 of 1897).		
By balance, Jan. 1st, 1904	.....	128 33
Moffett Drain (6 of 1898).		
To balance, Jan. 1st, 1904	51 63	
Chalmers Drain (22 of 1898).		
By balance, Jan. 1st, 1904	.....	7 31
Gilbert Drain (30 of 1898).		
By balance, Jan. 1st, 1904	.....	92 99
Eighth Creek Drain (4 of 1900).		
By balance, Jan. 1st, 1904	.....	38 34
South Heinsberger (5 of 1900).		
By balance, Jan. 1st, 1904	.....	23 68
Davidson Drain (6 of 1902).		
By balance, Jan. 1st, 1904	.....	94 22
Lake Erie and Detroit River Railway.		
By balance, Jan. 1st, 1904	.....	$16 52
To difference between tax collected in 1904 and debenture maturing in 1905	$ 16	
Balance	16 36	
	$16 52	$16 52
By balance, Dec. 31st, 1904	.....	$16 36
Jeanette's Creek Bridge.		
By balance, Jan. 1st, 1904	.....	$5,010 48
To work in 1904	$14 00	
Balance	4,996 48	
	$5,010 48	$5,010 48
By balance, Dec. 31st, 1904	.....	$4,996 48

APPENDIX "E."

TOWNSHIP OF TILBURY EAST.

Cement Works---Manufacturing Account.

1903.			
Dec. 31	To labor and material	1,281 81	
	By sales	.....	$417 60
	By inventory, stated as	.....	600 00
	By balance, loss.	.....	264 21
		$1,281 81	$1,281 81
1904.			
Jan. 1	To inventory	$600 00	
	To labor and material	1,047 78	
	By sales	.....	$1,054 43
	By inventory	.....	500 00
	By balance, loss	.....	93 35
		$1,647 78	$1,647 78
1903.			
Dec. 31	To loss on years' operations	$264 21	
1904.			
Dec. 31	To loss on years' operations	93 35	
		$357 56	

NOTE.—The inventory in both years is estimated. The Council should have an accurate inventory taken Dec. 31st each year, and a copy of same sent to Clerk and to Treasurer. No provision is made for depreciation of plant and tools.

TOWNSHIP OF TILBURY EAST.

Outstanding Accounts Against General Fund, Dec. 31st, 1904.

1903.		
Dec. 14	A. Norry, refund S. L.	$4 55
1904.		
Jan. 23	W. A. Hutton, Township printing	30 77
21	Wm. Rooks, Division No. 3	1 50
23	Peter Tetrault, sheep killed	4 33
23	D. Fletcher, District No. 2 S. L.	3 90
23	Thos. Patterson, sheep killed	18 66
1903.		
June 27	S. Patterson, Division No. 3	1 00
1904.		
Jan. 23	Dr. Sharp, charity	8 00
1904.		
Dec. 23	W. C. McGregor, salary	40 00
Dec. 15	R. Carless, Division 3	4 65
Dec. 14	W. A. Trudell, Division 1	3 50
Dec. 23	M. Stewart, R. & B.	4 69
1905.		
Jan. 5	John Copeman, No. 3 Division	1 50
1904.		
Dec. 23	Alex. Farquharson, postage	5 82
1905.		
Mar. 18	Chas. Davidson, dog tax refund	1 00
Mar. 4	H. Wilson, S. L. refund	6 50
1904.		
Dec. 27	Wm. Taggert, Division No. 3	4 20
Jan. 9	T. H. Foster, charity	23 75
Mar. 17	E. E. Morris, Division 3	3 00
Dec. 14	John Dinner, refund S. L.	4 55
Feb. 27	John Horton, dog tax refund	1 00
Feb. 24	And. Shiras, refund S. L.	4 55
1904.		
Jan. 23	John Richardson, road overseer	10 00
Mar. 18	Alex. Osborne, refund S. L.	1 30
Mar. 27	Thos. Hackett, refund S. L.	1 95
Mar. 17	Jos. Simpson, refund S. L.	16 90

Jan.	23—Julius Dupuis, refund S. L.	2 60	
Jan.	23—D. McFeggan, refund S. L.	4 00	
Feb.	27—John Kerr, K.C., law, 1904	14 00	
Dec.	—John Ferguson	10 00	
Jan.	23—Noah Peltier, salary, 1904	5 25	
Jan.	9—Jas. A. Halliday, charity	12 00	
Mar.	11—H. Hornick, S. L. refund	65	
Jan.	25—Jacob Labute, S. L. refund	1 95	
Mar.	3—Moses Beno, Division 3	6 00	
Feb.	25—Thos. Brown, S. L. refund	4 50	
Mar.	8—C. Thompson, S. L. refund	5 20	
Feb.	9—Wm. Palmer, S. L. refund	3 25	
Dec.	15—Isadore Trudell, overseer	7 25	
Mar.	20—Wm. Williams, S. L. refund	4 55	
	Geo. Lahy, S. L. refund	65	
Feb.	27—John Coffell, S. L. refund	4 55	
Mar.	8—John McArthur, S. L. refund	5 20	
Feb.	22—Martha Russell	1 30	
	Collector's salary	100 00	
			$404 47

TOWNSHIP OF TILBURY EAST.

Payments Due from Smallpox Patients.

James Reaume	$25 00
Grim (suspect)	5 00
Dupe	18 00
St. John	20 00
Ouellette	25 00
F. Tetrault	15 00
N. Labonte (10 mi.) two visits, etc.	20 00
John Seymour, four visits, etc.	20 00
John Fobert, visit and quarantine	6 00
Fobert (father of John), two visits	20 00
Corson (suspect)	5 00
Robideau	6 00
B. Mifflin	47 40
Fred. Smart	10 00
R. Tasker	4 00
A. Osborne	6 00
Jos. Atkinson	5 00
Amos. Kelly	5 00
M. Dawson	5 00
Wesley Church and school	10 00
John Wellington	7 00
Isaac Cowan	7 00
David Ross	3 50
John Clark	7 00
Wm. Gilhuly	6 00
Wm. Dawson	6 00
W. Mancill	2 00
Wm. Barry	2 00
Paid to C. Charon	15 00
Paid to C. Charon	10 00
Paid to E. Simard	24 00
A. Reaume	25 00
Tetrault (brother of F. Tetrault), four visits	20 00
	$411 90

TOWNSHIP OF TILBURY EAST.

Statement Showing the Financial Standing of the Township as of December 31, 1904.

AVAILABLE ASSETS.

Cash in Merchants Bank, Tilbury	$2,226 25	
Due from W. F. Robertson, Treasurer, as per this report...	5,920 90	
		$8,147 15
Taxes, roll of 1904, unpaid	$32,347 53	
Arrears of taxes, County Treasurer	469 01	
		32,816 54

Advances to Drainage and Pumping Schemes.

Forbes (original)	$1,142 75	
Forbes Pump No. 1	754 94	
Forbes Pump No. 2	2,797 56	
Dauphin Drainage Works	4,454 41	
Government Drain No. 1	147 43	
Government Drains Nos. 2 and 3	198 24	
King and Whittle	265 63	
McGregor Drain Pump	6 27	
McKim Drain West	400 68	
Irwin	560 85	
Tenth Concession	222 68	
Kippen	236 70	
Old	272 26	
McHardy	1 19	
Campbell	51 01	
Murphy	77 17	
McDougall	82 69	
Malott and Tilbury	199 88	
Simard	458 00	
No. 1 and McDougall Outlet	2,585 16	
Sales	99 81	
McIntosh	511 81	
Lewis	3 45	
Clark	26 00	
McKim East	8 53	
Carless	64 45	
Kelly	102 00	
Moffatt	51 63	
		15,783 28
Cement tile on hand, estimated	$500 00	500 00

Miscellaneous.

C.P.R. rent, crossing at Tilbury	$10 00	
Warnock drain, D. & W.	16 25	
Brown drain, D. & W.	9 00	
		$35 25
Sums collectable from smallpox patients, as per statement attached	$411 90	$411 90
Total available assets	.....	$57,694 12

CURRENT LIABILITIES.

Debenture Levies Account.

By-law.	Name.	No.	
1 of 1891	McGregor	14	$367 76
18 of 1896	Government No. 2, Raleigh	8	156 30
23 of 1897	Tremblay	7	216 40
36 of 1897	Maynard	7	114 56
4 of 1898	Burgess and Coutts	7	978 12
6 of 1898	Moffatt	7	162 64
22 of 1898	Chalmers	6	209 12
30 of 1899	Gilbert	4	95 00
5 of 1899	King and Whittle	6	553 56
26 of 1899	Closson	5	107 44
3 of 1900	Government No. 2	5	2,224 80
4 of 1900	Eighth Creek	5	147 04
5 of 1900	South Hunsburger	4	89 80
4 of 1901	King and Whittle	4	272 48
6 of 1902	Davidson	3	80 92
7 of 1902	Hope	3	106 80
8 of 1902	No. 3 Government Drain	3	213 44
9 of 1902	Hickey	3	373 68
5 of 1903	Sinclair	2	214 16
13 of 1903	Murphy	2	112 52

14 of 1903 Shepley	2	114 04	
15 of 1903 McKim	2	88 86	
16 of 1903 Malott and Tilbury	2	182 56	
17 of 1903 Askew	2	152 24	
18 of 1903 McLeod	2	219 50	
20 of 1903 King and Whittle (4th)	2	92 14	
19 of 1903 Graham	2	169 52	
24 of 1903 Johnston	2	106 44	
25 of 1903 Kennedy	2	108 76	
26 of 1903 McDougall	2	802 64	
37 of 1903 Powell	1 and 2	194 08	
40 of 1903 Forbes Repair	1	819 54	
52 of 1903 McHardy	1	90 62	
L. E. & D. R. bonus	12	325 26	
Tile, stone and timber drainage	...	29 44	
U. S. S. No. 1	7	54 70	
S. S. No. 2	8	157 20	
S. S. No. 3	6	160 29	
S. S. No. 4	8	148 53	
			$11,748 82

Due to Drains.

Askew drain	$179 72	
Forbes special account	2,683 41	
Conley drain	15 75	
Graham drain	58 66	
Closson	35 36	
Forbes drain repair, 1903	2,234 42	
Sinclair drain	32 65	
Government drain No. 2, Raleigh	43 11	
Shepley	68 25	
Powell	49 71	
Government drain No. 3	146 38	
McLeod drain	207 65	
Kennedy	70 04	
Hickey	14 56	
Johnston	180 98	
4th concession branch King and Whittle	30 17	
Driver	1 60	
Tremblay	52 36	
Ross and Norry	31 99	
Maynard	4 86	
Hope	65 83	
Tremblay Outlet	128 33	
Chalmers drain	7 31	
Gilbert drain	92 99	
Eighth creek drain	38 34	
South Hunsberger	23 68	
Davidson	94 22	
Forbes repair, 1894	41	
		6,592 74

Balance Due to Schools.

U. S. S. No. 5	$298 82	
U. S. S. No. 13	297 04	
U. R. C. No. 7	46 40	
Public S. S. No. 2	986 37	
Public S. S. No. 3	194 08	
Public S. S. No. 4	253 71	
Public S. S. No. 6	751 31	
Public S. S. No. 8	192 19	
		3,019 92
Jeanettes Creek Bridge, being balance of debenture issue...	4,996 48	
		4,996 48
Canadian Bank of Commerce, Chatham, overdraft	19,009 82	
Merchants Bank of Canada, Tilbury, overdraft	418 69	
		19,428 51

County rates, 1904 levy	.....	2,269 92
House of Refuge, 1904	.....	28 81
L. E. & D. R. bonus, surplus	.....	16 36
Accounts payable, per list	.....	404 47
Collections on 1904 roll *re* Dauphin Drainage Works	.....	24 25
Statute labor, roll 1904	.....	1,201 20
J. B. Rankin, K.C., balance	.....	683 68
Government drain No. 2 (Grant Drainage Aid Act)	$3,020 00	3,020 00
1904		$53,435 16
Dec. 31.—Balance		4,258 96
		$57,694 12

Dec. 31.—Available Assets exceed Current Liabilities by $4,258 96

NOTE.—The liability for statute labor will be divided between the road districts as follows.—

Road District No. 1	$360 75
Road District No. 2	280 15
Road District No. 3	178 10
Road District No. 4	193 05
Road District No. 5	189 15
	$1,201 20

The collector failed to collect items amounting to $11.70, divided as follows:—No. 1, $3.25; No. 2, $1.30; No. 3, .65; No. 4, $1.95; No. 5, $4.55, which sums will be chargeable against the Road Divisions.

SCHEDULE 7.

TOWNSHIP OF TILBURY EAST.

Statement of General Assets and Liabilities as of December 31st, 1904.

ASSETS.

Available assets as per statement	.....	$57,694 12
Assessments and levies to mature in satisfaction of unprovided debenture indebtedness	.....	140,461 14
Real estate	$1,000 00	
Cement Works Plant, building and well, say	750 00	
		1,750 00
		$199,905 26

LIABILITIES.

Current liabilities as per statement	.....	$53,435 16
Outstanding unprovided debenture indebtedness	.....	140,461 14
		$193,896 30
Balance	.....	6,008 96
		$199,905 26
By surplus December 31st, 1904	.....	$6,008 96

The total amount of the cost of this audit was $542.86, as per Mr. Macpherson's account.

AUGUST, 1905.

TOWN OF ESSEX, COUNTY OF ESSEX.

Report of Special Inspection, Audit and Examination of the Books, Accounts, Vouchers and Moneys of the Municipal Corporation, of the Town of Essex, in the County of Essex, and Province of Ontario.

Upon the authority of an Order-in-Council, approved by His Honour, the Lieutenant-Governor of the Province of Ontario, the seventh day of September, 1904, Frank H. Macpherson, a fellow of the Institute of Chart-

ered Accountants, of the City of Windsor, in the Province of Ontario, was instructed and empowered to make an inspection, examination and audit of the books, accounts, vouchers and moneys of the Municipal Corporation of the Town Essex, in the County of Essex, under the provisions of Chap. 288, R.S.O., 1897.

In pursuance of the said authority and instructions, the said Frank H. Macpherson, hereby reports that he has made an inspection, examination and audit of the various accounts of the said Corporation. The audit is made upon the petition of certain ratepayers, addressed to the Provincial Municipal Auditor.

No specific charges of mal-administration are set out, the petition merely requesting that such an examination shall be made as will exhibit true conditions as to the financial standing of the municipality.

Scope of Audit.

The audit, inspection and examination, covers the accounts of the Municipality from January 1st, 1893, to December 31, 1904.

W. D. Beaman has been Treasurer during the whole period.

John Walters has been Town Clerk during the entire period.

J. R. McEwan was Collector of Taxes from 1892 to 1900, inclusive.

C. M. Caughell was Collector of Taxes from 1901 to 1904, inclusive.

In conformity with the usual practice, notification was sent to petitioners, members of council and other ratepayers, to attend at the Town Hall, Essex, on the 20th day of July, 1905, then and there to furnish such information and present such statements and charges, as to them might seem meet, respecting the conduct of the affairs of the corporation.

Assessment and Taxation.

Assessment Rolls. It has been the practice heretofore, to make up the Assessment Roll, alphabetically by wards. The Assessment Act requires that an index shall be prepared, and apparently the alphabetical arrangement is an attempted compliance with the statute in this regard. It is found, however, that omissions from the Assessor's Roll are quite frequent and double the assessments are equally frequent, largely the result of this procedure. The Council should instruct the Assessor to prepare the Assessment Roll according to streets. If this be done, errors will not be so likely to occur. It will, of course, necessitate the making of an index (or the voter's list will supply this, and a copy should be permanently attached to each roll) and it would further necessitate the preparation of an individual tax demand for each piece of property, both of which are of little moment, if compared to the advantages which will accrue from the change.

Collector's Roll.

The Clerk should make a careful comparison of the Collector's Roll with the Assessment Roll to see that there have been no omissions or errors. If the columns headed "Total Assessed Value" in the Assessor's and Collector's Rolls agree, the Clerk may be fairly sure that there are no omissions.

In a number om instances, errors in additions and extensions have been observed, the result of an absence of check. The Clerk should add all columns in the Collector's Roll, entering the same at the foot of each column, and it should be seen that the sum of these in each column, and it should be seen that the sum of these in each instance, is made to agree with the sum of the total column.

We have checked the Collector's Rolls against the Assessor's Rolls for the years 1902-3-4, and have noted the discrepancies found therein under the proper head. Accompanying this report is an exhibit showing a proper form of schedule to be attached to the Collector's Roll.

The Clerk has been in the habit of carrying fractions in the preparation of his rolls. The suggestion is made, that one-half cent or over should be counted as one cent, and anything less should be omitted. The totals of the several pages should be recapitulated at the back of the roll, and the sum of the levies as shown in the schedule should agree therewith, subject to the small adjusting balance to cover fractions.

Exhibit "I" is a statement showing the total amount of taxes upon the roll in each year, the percentage added, and upon the other hand, payments made to the Treasurer, discount allowed, allowances made by Council and uncollected taxes. The balance due from J. A. McEwan, by years, is shown therein, the total defficiency being $3,432.18. For this, we understand, the corporation received property, valued at some $500.00. The balance is not included as an asset of the corporation for the reason that its collection is doubtful.

The greatest carelessness has existed in connection with the manner of collecting and handling arrears of taxes. The Collector, (previous to the appointment of Mr. Caughill) was permitted to retain two, and sometimes three, rolls in his hands at the one time, thus enabling him to cover over the deficiencies which have been determined as above.

No proper return, by the Collector to the Treasurer, has been made in any year, nor has the law been complied with, which requires the Collector to make a return in duplicate, one copy of which is to be delivered to the Clerk, who shall notify all these persons against whom arrears of taxes are charged, that the same have not been paid.

Speaking generally, the statute has not been complied with in the following respects:

The roll has not been prepared and delivered to the Collector by the date prescribed by statute.

There has been no proper schedule attached to the Collector's Roll.

The warrant of the Clerk, authorizing the Collector to proceed with the collection of the taxes, has not been inserted in the roll.

There has been no proper return of the roll by the Collector, under sections 144 and 147 of the Assessment Act. The duplicate of the said return, has not been delivered to the Clerk.

The Clerk has not therefore, been able to fulfill his duties under the statute.

The Treasurer has kept no record of arrears of taxes, the practice being to enter upon the roll of the following year, such taxes as may have been unpiad from the previous year.

Consideratble sums of money appear to have been lost as a result of this carelessness. Exhibit "2" sets forth taxes which appear to have been dropped from sight altogether, or if collected, then not accounted for, as they yet remain upon the several Collector's Rolls as unpaid, amounting to $640.14.

Since the Treasurer maintained no record of arrears of taxes, he has been unable to forward to the Clerk, the annual return required under Section 152 of the Assessment Act; the Clerk has been unable to notify the Assessor; the Assessor has not made the statutory return occupied properties to the Clerk; the Clerk has failed to send a statement of the occupied pro-

perties to the Treasurer; and the Treasurer has not, at any time, furnished the Clerk with a list of the occupied lands which should be placed upon the Collector's Roll of the current year.

A special Land Registrar should be obtained forthwith and written up, showing the arrears of taxes as of December 31, 1904, and when the Collector's Roll of 1904, has been returned, such further taxes as appear to hands of the Town Treasurer for not less than three years (unless sooner remain unpaid should be entered therein. These arrears to remain in the paid), at which time the return (Sec. 152 of the Assessment Act) should be made to the Town Clerk and the procedure outlined above followed in every respect.

Complaint has been made that certain residents have sought to evade payment of their just share of taxes, by allowing their arrears to accumulate down to tax sale, at which time the properties are bid in by the owners (or their friends), and the Municipality thus sufferers serious loss. The simple remedy in cases of this kind would be, that the Council should authorize the Mayor or some other official, to bid in at the tax sale, all properties which would otherwise not realize the full amount of taxes and costs. This may be done under Sec. 184 of the Assessment Act, and will prove every effective in the direction described.

The loss to the Municipality, through the careless handling of the arrears of taxes has been very large.

Non-Resident Collector's Roll. It has been the practice of the Clerk to enter the non-resident Collector's Roll at the back of the resident roll. This is an improper procedure. The non-resident Collector's Roll should be made up and forwarded to the Town Treasurer, who will, upon receipt thereof, enter the same against the several properties in his land register, and will notify non-residents (where the addresses can be obtained) of the sums due, instructing that the same should be paid to him.

Further loss to the Municipality was entailed through neglect and carelessness in carrying forward the arreas from one roll to the next, and through neglect to add and collect the percentage for non-payment which should have been added. Exhibit "3" sets forth the omissions in carrying forward, resulting in an apparent loss to the Municipality of $184.46.

Collector's Roll, 1903. A comparison of the Collector's Roll with the Assessment Roll shows the following omissions from the former in the year 1903:

	Assessment.	*Taxes.*
No. 11. R. W. Anglin, Income tax	$300 00	$8 55
No. 43. Norman Dean, $450.00, entered as $400.00	50 00	1 43
No. 169. D. J. Whitney, Real Estate, tax on assessment of	2,500 00	71 25
	$2,850 00	$81 23

Had the total of the Assessment Roll been compared with the total of the Collector's Roll, the omissions would have been discovered as to the first items. The third item was entered in the Collector's Roll, and the details of the taxes were put down, but the sum was not extended in the total column. If the Collector's Rall had been properly completed by the addition of the several tax columns, and these proved against the total column, the last and most serious error would not have occurred. While the Clerk is primarily responsible for these errors, it must be stated that the Council is equally guilty of negligence, in that the striking of the rates (as shown by

the minutes) is delayed to such an extent as to make it impossible for the Clerk to complete and prove his roll before turning it over to the Collector.

The Collector has not made a sworn return of the roll of 1903, for the reason that certain taxes (for which there may possibly be goods that are distrainable) are in dispute as follows:

Roll No.		
108, 109, 527,	J. McDougall	$281 42
289	W. E. Allen	17 10
381	United Gas & Oil Co	35 63
217	Miss Brodie	2 83
		$336 98

The Council should forthwith refer these disputed arrears to its solicitor, and be guided by his advice, either as to striking the amounts off the roll, in order to balance same and permit the Collector to make the proper declaration, or to instruct the Collector to proceed with the collection of the sums charged, the Council becoming responsible for costs, etc., incurred.

Collector's Roll, 1904. The following omissions are found upon comparing the Assessment Roll of 1904, with the Collector's Roll of the same year:

		Assessment.	*Taxes.*
No. 8	R. W. Anglin, Income	$300 00	$9 00
No. 183	A. E. Grant, Personal	100 00	3 00
No. 274	A. H. Murray, Income	700 00	21 00
No. 407	A. A. Benett, Real Estate, $800; Personal, $500	1,300 00	39 16
No. 547	A. H. Raymond, Flax Mill in Assessment Roll as $2,000, Collector's Roll as $200.00	1,800 00	54 00
No. 597	T. B. S. Tweedle, Personal	600 00	18 00
		$4,800 00	$144 16
Add errors in additions and extensions, as below			23 33
			$167 49

No.		
2 34	Collins, Miss S., error in addition	50
5 75	Hicks, Thomas, error in addition	$3 00
7 102	McClintock, John, error in addition	40
8 119	Richardson, W. H., error in addition	1 03
10 163	Wyman, W. G., error in addition	16 20
11 181	McCreery, T. D., error in addition	1 27
13 226	Francis, J. A., error in addition	93
		$23 33

The remarks regarding the 1903 roll, apply with equal force here. Information has already been furnished the Collector regarding these, and the prospects are that most of the items will be collected. It is to be said to the credit of Mr. C. M. Caughill, Collector of Taxes, that he had himself, (previous to my examination) discovered and collected several of the lapses in the 1904 roll.

The total value of the 1904 roll (including the above omissions), is $13,032.23, of which $7,059.49 was collected, and paid over to the Treasurer previous to December 31st, leaving the asset value of the Collector's Roll on that date $5,972.74.

Waterworks.

The system of keeping the waterworks accounts was such, (and the books in which they were kept, were in so dilapidated a condition) that it has been difficult to obtain satisfactory information. We have checked the accounts so far as possible, and the collections appear to have been substantially accounted for.

A new form of waterworks book should be prepared, which would give necessary information not now available, and the book should be made self-balancing, the arrears from one quarter being carried to the next.

The water-rates collector should be provided with a substantially bound book, in which he will enter under proper date and number all receipts, balancing same by payments to Treasurer.

Exhibit 4 gives the arrears of water rates as of December 31st, in detail, so far as ascertainable from the books.

Public School.

An examination of the levies and payments from 1893 to December 31st, 1903, reveals the fact that the levies made on public school account exceed, very largely, the sums paid over to the Public School Board. The levies (according to the several by-laws, and including the balance on hand December 31st, 1892) down to December 31st, 1903, amount to $31,314.27. The payments to the Public School Board (less government grants and contributions by Colchester and Gosfield) amount to $23,815.87. The balance, $7,498.40 represents the excess of levies over payments. The Public School tax being a general tax, no particular harm is done, (since the surplus has been used for general purposes), beyond the fact that the cost of maintaining the public schools is made to appear much larger than it in reality is. For the purpose of determining the balance due the Public School Board on December 31st, 1904, the balance as shown by the auditor's report, December 31st, 1903, $1,877.05 has been taken. The levy for 1904 is $2,663.43: a total of $4530.48. The payments to the school board in 1904 were $2,365.00. The balance, entered as a liability, is $2,165.48.

High School.

The levies and payments on High School accounts have been checked for a number of years, and the amounts transferred to the High School Board. In 1904, the amount levied under By-law 379, was $1,527.55. The Treasurer paid $1,500.00 to the school board, leaving a balance of $27.55, carried as a liability.

Local Improvements.

Drainage. The expenditure made on account of drains are so mixed up with the general accounts of the municipality as to resgult in considerable loss. In the case of the Hanlan drain (By-law 372), several of the items are charged in the aditor's report under the heading of "Streets", while the balance of the items are charged under "Miscellaneous."

An account should be opened in the ledger for each work undertaken by the Municipality, whether it be on account of drainage or of other local improvements. All expenditures on account thereof, should be charged thereto, and levies made or debentures sold should be credited thereto. The cost of publishing by-laws, Clerk's fees, and other incidental expenses should

be charged to these special accounts by the issuing of a warrant upon the Treasurer, against the special account, which will be his authority for transferring from the special fund to the general fund, items of this character.

In the Puce drain improvement (1901), the full amount of the Town's proportion of the cost of the work, $93.55, was paid over the Township of Maidstone, whereas, $25.00 for publishing by-law, and $10.00 Clerk's fees ought to have been deducted. The Township of Maidstone should be requested to refund this amount.

In case of the Hanlan drain (By-law 372), the expenditures to date, appear to be as follows:

1904—June 10	J. S. Laird, survey	$29 00
July 20	Brett & Auld, printing	27 00
Sept. 26	Wm. Campbell, work	65 00
Oct. 18	Wm. Campbell, work	80 00
Nov. 7	Wm. Campbell, work	120 00
Nov. 9	John Water, Clerk	20 00
Dec. 13	Wm. Campbell, work	57 60
	G. Thornton, assisting Engineer	3 00
		$401 60

To cover the expenditures on this drain a special levy was made in 1904 for $540.00, leaving a balance of $138.40, which is carried as a liability of the Town. The Engineer's report provides for certain bridges, which do not appear to have been constructed, or if so, they have been merged into other accounts in such a way as not to be discernible. If these are still to be constructed, the cost thereof will be a charge against the balance shown above.

Sidewalks. The By-laws under which pine sidewalks are laid contain the following clause:

"That any person or persons paying for the building of the sidewalk fronting on his or her property or building, the same in a manner which shall be satisfactory to the street commissioner, shall be exempt from the frontage rates under this By-law.

It was the duty of the street commissioner to report to the Council, but no reference has been found to same in the minutes. No separate account was kept under each By-law, and it is therefore impossible to ascertain the actual cost of the work. A considerable number of assessments appear not to have been entered upon the Collector's Roll, and it is not possible to determine whether these omissions are regular or otherwise. The Clerk advises that in many instances assessments were omitted, because of his personal knowledge of the building or payment of the walks by the owners. Following is a list of the omissions as ascertained from the By-laws. Such an investigation should be made as will determine whether or not, any of these sums are collectable.

A proper procedure would have been a report from the street commissioner to the Council; the Council then to amend the By-law, instructing the Clerk not to levy on certain lots named in the By-law, with the reasons therefor.

By-law 232,	Lots 8 and 9, Plan 190, D. Whitney	$13 00
By-law 241,	Block 11, Jos. May, Sen	18 55
	Block 12, A. W. Gardiner	16 28
Lot 35, Plan 181,	Jos. May, Jun	9 18
	Block 13, Fred Gilboe	13 48

Block 14, Ag. Sav. & Loan Co	17	16
Block C., H. M. Johnson	4	16
Lot 34, Plan 181, Gordon Wigle	20	79
Lot 77, Plan 234, W. G. Wyman	6	63
Lot 78, Plan 234, John McClintock	6	63
Lot 34, Plan 181, Gordon Wigle	11	88
Lot 35, Plan 181, Jos. May, Jun	9	18
Lot 37, Plan 181, John Wade	9	18
By-law 247, Lot, 46, 47, 48, Plan 277, Jas. Burdick	21	60
By-law 249, All omitted except, H. H. Fields. Lots 2 and 3, Plan 285.		
By-law 266, Lot 6, Plan 176, Chas. Noble	19	80
By-law 282, Lot 31, Plan 263, Chas. Roberts	15	60

By-law 175. Under this By-law which was for Local Improvements, and which covered a consolidation of By-laws 169, 170, 171, 172 and 174, provided for five levies of $393.84 each, the debentures maturing on the first day of October, in the years 1892, 1893, 1894, 1895, 1896. It is found, however, that six levies were made, the first being placed upon the roll in 1891, and the last in 1896. Thus $393.94 was collected more than was necessary. Of this sum $71.33 was raised by general tax. The proportion contributed by individual ratepayers, $322.51, is entered as a liability of the Town and this should be returned. Interest on this sum from 1896 has not been taken to account although it may properly be claimed.

By-law 133. Under this By-law which was for drainage, eight levies, $95.33 each, were requisite, while seven only were placed upon the roll. The eighth levy should have been entered upon the roll of the year 1898. It has been included amongst the assets.

Treasurer Accounts.

I have examined the accounts of the Treasurer carefully, and have satisfied myself of their accuracy. Receipts generally have been checked against their original source, and disbursements have been substantially vouched by warrant.

Town Town's accounts are kept in the cash book only, neither journal nor ledger being used. Proper books of account should be opened forthwith, and the Council should insist upon their being properly kept. The salary paid to the Treasurer is altogether inadequate, if the services are to be properly performed. The Treasurer is quite competent ,if only he be furnished with the necessary information to enable him to keep the accounts.

An official receipt book is not used.

A proper debenture register is not kept.

The record of tax sales and of tax deeds issued is not kept as required under Sec. 207, Chap. 224 of the Assessment Act.

The accounts of the Treasurer have been checked to December 31st, 1904, in order that the balance sheet shown may show the financial position of the Corporation as of that date.

Several of the Treasurer's vouchers are missing. These appear to have been passed upon by the local auditor and there is no reason to suppose that they have been mislaid intentionally. The Treasurer advises that it is the habit of members of the Council to take from his office, vouchers which are not returned.

Some of the warrants we find not properly endorsed, but where a check is issued in settlement thereof, the endorsation is found upon the check.

A recommendation is made that all moneys belonging to the Corporation should be deposited in the bank, and that payment should not be made other than by check. A form of warrant is supplied which when countersigned by the Mayor, gives it the effect of a check upon the bank.

Police Magistrate. The books of the Police Magistrate have been examined, and all fines to which the Town appears to have been entitled, have been properly accounted for, with the exception of two small items ($3.00), deposited in the current year's receipts.

In this connection we suggest that if the Treasurer were to prepare and file a list, in detail, of such moneys as he turns in to the treasury in his capacity as Police Magistrate, it would be more satisfactory.

Bonds. The bonds of the several officers are as follows: W. D. Beaman, Treasurer, bond of Dominion of Canada, Guarantee and Accident Co., $2,500.00(No. 02875), expires March 5th, 1906. Personal bond of W. D. Beaman, and Lizzie R. Beaman (his wife), $3,000.00, (joint and several) dated March 17th, 1902, good during term of office as Treasurer.

Chas. M. Caughill, Collector of taxes, bond of Dominion Canada Guarantee and Accident Co., $2,000.00, (No. 03152), expires December 1st, 1905. Personal bond of Chas. M. Caughill and Dina Caughill (his wife), $2,000.00, dated March 16th, 1903, good so long as he shall remain Collector.

Frank M. Brown, Collector, of water rates, bond of the Dominion of Canada Guarantee and Accident Co., $500.00 (No. 02880). Personal bond of Frank M. Brown and Electy Brown (his wife), $500.00, dated March 16th, 1903, good as long as he remains Collector of water rates.

James Douglas, present Collector of water rates has not given any bonds up to this date. This matter should receive immediate attention.

It will be observed in the case of the private bonds of C. M. Caughill and Frank Brown, that these are not "joint and several" as should be the case.

Pound Keeper. The books of Thomas Irwin, pound-keeper, have been examined since 1895, down to 1905, and and any payments to which the Town was entitled have been made to the Treasurer and accounted for.

Financial Position.

The financial standing of the Corporation, on December 31st, 1904, is shown in detail in Appendix A.

The current liabilities exceed the available assets by $2,418.14. The assets are $12,443.04. The current liabilities, which must be met from these assets amount to $14,861.18, leaving a deficiency as noted. This showing is upon the assumption that the uncollected taxes as entered in the schedule, be realized in full, which is altogether doubtful. Included therein for purposes of the book-keeping records, is also the item of disputed taxes, $336.98; the omitted levy under By-law 133, and the arrears of water rates at face value. Taking all these matters into consideration, a safe estimate of the present *net* available assets and unprovided liabilities is fully $3,500.00, to which the expense of the present audit will require to be added.

Debentures.

The debenture liability of the Corporation on December 31st, 1904, was as follows:

General	$35,016 50
Local Improvement	12,032 11
	$47,048 61

All the above debentures are issued upon the annuity or installment plan, and there is consequently no sinking fund.

The Municipality is annually losing a very considerable sum of money in interest, by reason of the fact that, (with the exception of the High School debentures, which mature earlier, January 2nd of each year) all general debentures mature in June and July. The Local Improvement debentures mature October 1st in each year.

If the councils which had to do with the issuing of these debentures had fixed the date of payment of the annual installments in December and January, a saving of at least $100.00 in interest, per year, would have been effected. The date of tax collections and of payment of debentures and interest would then have been practically concurrent, and six months to a year's interest (pending collection of the taxes) would have been saved annually.

Recommendations.

As a result of the examination, audit and inspection of the books, accounts and vouchers of the Municipal Corporation of the Town of Essex, I make the following recommendations:

(1) That all funds of the Corporation shall be deposited in a chartered bank, and that payments thereout shall be made upon warrant of the Mayor, countersigned by the Treasurer, except as noted in paragraph 2.

(2) That all accounts be passed by the Council in regular session before payment, excepting fixed charges, such as debentures, interest, payment of school accounts, and any other items fixed by by-law or statute, which may be payable by the Treasurer without reference to the Council.

(3) That a rubber stamp be furnished the Treasurer (until such time as the present supply of warrants is exhausted) of the form following:

"The Imperial Bank of Canada, Essex, will please pay and charge to the account of Treasurer, Town of Essex.

_____ Treasurer."

(4) That an official form of receipt with stub, properly numbered, shall be adopted, and that all moneys received by the Treasurer, from whatever source, shall be acknowledged thereon.

(5) That a special account shall be kept for all Local Improvements.

(6) That previous to settlement of Collector's Roll, the Collector will present to the Council a statement of all taxes which he has been unable to collect, other than those which may by law be returned to the Town Treasurer as arrears; that all such claims shall be passed upon and allowed by the Council before being finally accepted by the Treasurer in his settlement with the Collector.

(7) That proper books of account be opened as of January 1st, 1905, in accordance with the findings of this report; said books to be written up to date and the Treasurer to be instructed in the keeping thereof.

(8) That proper conveniences for filing the Corporation documents and records shall be supplied, both to the Clerk and Treasurer.

(9) That the Treasurer be required to keep on file the following returns:
(*a*) Collector's account for taxes remaining due on the roll.
(*b*) List of lands liable to be sold.
(*c*) List of occupied lands.
(*d*) Return of taxes on occupied lands.

(10) That a record of all arrears of taxes be kept as required by the Assessment Act, and that an account should be opened in the ledger for such arrears.

(11) That a Land Register be provided, and the details of all arrears be entered therein.

(12) That a proper Debenture Register shall be kept.

(13) That the provisions of the Assessment Act in reference to the sale of lands for arrears of taxes be observed.

(14) That the Collector's Roll shall be finally completed and certified by the Clerk before the same be handed to the Collector.

(15) That the statute requiring the Collector's Roll to be in the hands of the Collector by Oct. 1st in each year be complied with.

(16) That the Collector shall make his returns of uncollected taxes to the Treasurer, in the form required by law, delivering a duplicate of the same to the Clerk.

(17) That the Collector of Taxes shall make a final return of his roll in each year by the date set by statute (April 8th).

(18) That under no circumstances shall a collector be allowed to retain two collector's rolls in hand at the one time.

(19) That the details of the annual estimates as finally passed upon by the Council, shall be incorporated in and become part of the by-law striking the rate.

(20) That the Clerk be required to keep on file the following returns:
(*a*) List of lands liable to be sold.
(*b*) Assessor's occupied return.
(*c*) Return of taxes on occupied lands.

(21) That the Collector of Water Rates shall comply strictly with the by-law in reference to the imposition of the penalty for non-payment of water rates by the date specified.

(22) That a proper water rates register be opened and kept.

(23) That a water rates cash book shall be opened, in which shall be entered all moneys received by the Collector from water-takers, in order of receipt upon the one side, and that the same be balanced as moneys are paid over to the Treasurer of the Corporation.

Conclusion.

Th Treasurer and Clerk and all others who have been called upon to assist in the present examination and audit, by the furnishing of information

or documents, have done so with the utmost willingness, for which I desire to express my obligations.

The attention of the Council is called to Sec. 14, Chap. 228, R.S.O., 1897, which requires that the recommendations made in this report shall be carried into effect.

Owing to the unsatisfactory condition of the Collector's Roll, and of the water rates books, much more time has been consumed in connection with this audit than would have otherwise been necessary.

I shall be pleased to furnish further explanations, or to advise with the Council in reference to any of the matters or any of the recommendations contained in this report.

All of which is respectfully submitted,

F. H. Macpherson,
Chartered Accountant.

Windsor, Ont., Aug. 19th, 1905.

List of Exhibits.

The following are included in and form part of the report pertaining to the audit, examination and inspection of the accounts of the Town of Essex, which said report is dated Aug. 19th, 1905.

Appendix A.—Balance Sheet, showing financial standing of Town as at Dec. 31st, 1904.

Exhibit 1.—Statement of Collectors' Rolls, years 1892 to 1904, inclusive.

Exhibit 2.—List of Arrears dropped from Collectors' Rolls.

Exhibit 3.—Irregularities in Arrears of Taxes.

Exhibit 4.—Arrears of Water Rates.

Exhibit 5.—Accounts Payable.

Exhibit 6.—Form of recapitulation of Collector's Roll, which should be entered at close of Roll.

Exhibit 7.—Schedule showing analysis of Collector's Roll to be prepared by the Clerk, and forwarded to the Traesurer, imediately upon the completion of the roll, and prior to its delivery to the Collector.

Exhibit 8.—Forms of journal entry to be made by the Treasurer upon receipt of schedule (Exhibit 7) from the Clerk, also upon receipt of non-resident roll, the details of which, when posted to the ledger, would place the contents of the Collector's Rolls properly thereon.

Note.—Exhibits 6, 7 and 8 are included with a view to supplying certain requisite and necessary information in better form, these acting as guides to the Clerk and Treasurer.

APPENDIX A.

Town of Essex.—Assets and Liabilities as of Year Ending 1904.

Capital Assets:		
Fair Grounds and Buildings, estimated	$5,000 00	
Public School Grounds and Buildings, estimated	8,000 00	
High School Grounds and Buildings, estimated	8,000 00	
Waterworks, estimated	33,000 00	
		$54,000 00
Deferred Assessments under By-law 350		12,032 11
Gravel Pit and Chattels		700 00
Total Capital Assets		$66,732 11
Current Assets:		
Uncollected Taxes, Roll 1903	$239 97	
Disputed Taxes, Roll 1903	336 98	
Omissions Taxes, Roll 1903	81 23	
		$658 18
Uncollected Taxes, Roll 1904	$5,803 25	
Omissions Taxes, Roll 1904	169 49	
		5,972 74
Arrears of Taxes (Exhibit 2)		640 14
Water Rates, F. Brown (since paid)	103 04	
Water Rates in arrears Dec. 31, 1904	865 22	
		968 26
Assessment By-law 133, omitted in 1898	$95 33	
Overpayment, Maidstone Tp. Puce Dr., 1901	35 00	
		130 33
Colchester North, s.s. No. 4		100 00
Fines (since paid)		3 00
Advances, Local Improvements		3,832 48
Cash in Imperial Bank		137 91
		$12,443 04
Revenue Deficit (being deficiency in current assets to meet current and unprovided liabilities)		2,418 14
		$14,861 18

Capital Liabilities:		
Debenture Indebtedness—		
By-law 36	$370 00	
" 91	2,412 00	
" 167	6,233 81	
" 165	19,434 84	
" 187	2,797 00	
" 265	3,768 85	
		$35,016 50
Local Improvement, By-lay 350		12,032 11
		47,048 61
Capital Surplus (being excess of capital assets over capital liabilities)		19,683 50
Total Capital Liabilities and Surplus		$66,732 11
Current Liabilities:		
Public School Board	$2,175 00	
Public School Board (Colchester No.)	100 00	
		$2,275 00
High School Board		27 55
Bills Payable, Imperial Bank	$7,182 50	
Bills Payable, Imperial Bank (Local Imp.)	4,091 34	
		11,273 84
Unexpended Balance, By-law 372		138 40
Excess Levy, By-law 175 in 1896		322 51
Excess Payment, C. M. Caughill, Roll 1901		38
Accounts Payable (Exhibit 5)		823 50
		$14,861 18
		$14,861 18

Windsor, Ont.,
August 19th, 1905.

Subject to my report of this date,
F. H. MACPHERSON, *Chartered Accountant.*

TOWN OF ESSEX.

STATEMENT SHOWING CONDITION OF COLLECTOR'S ROLL 1892 TO 1903 INCLUSIVE.

Roll.	Original Taxes.	Per cent. added.	Total.	Paid to Treasurer.	Discount for pre-payment.	Allowances.	Uncollected Taxes.	Deficiency.
1892.....	$12,983 09	.....	$12,983 09	$11,241 82	.....	$4 49	$1,698 67	$38 11
1893.....	13,998 15	$203 10	14,201 25	10,546 61	$164 09	160 01	3,217 77	112 77
1894.....	14,782 69	183 09	14,965 78	11,393 38	213 61	200 32	2,850 93	307 54
1895.....	13,542 39	308 69	13,851 08	10,888 03	227 51	29 50	2,499 96	206 08
1896.....	14,600 62	236 62	14,837 24	12,079 26	265 35	22 00	1,668 94	801 69
1897.....	13,844 83	320 84	14,165 67	10,771 23	224 89	66 45	2,879 81	223 29
1898.....	13,985 07	298 34	14,283 41	11,299 27	237 16	70 04	2,368 11	308 83
1899.....	12,875 30	54 03	12,929 33	10,184 05	252 45	67 39	1,311 47	1,113 97
1900.....	11,754 55	71 92	11,826 47	10,746 35	234 60	45 97	479 65	319 90
1901.....	10,669 37	78 72	10,748 09	10,270 03	60 37	16 58	401 49	.....
1902.....	11,879 34	64 42	11,942 76	11,842 69	.....	2 66	98 41	.....
1903.....	11,619 79	95 35	11,715 14	11,198 42	.....	5 70	513 37	.....

(*a*) Deficiency covering years 1892 to 1900, inclusive, $3,432.18.

(*b*) Overpayments by Collector Caughill, 1901, $0.38 ; 1903, $2.35.

EXHIBIT 2.

Town of Essex.

List of lands against which there appear to be arrears for taxes, which have been dropped from the Collector's Rolls of the several years.

(1) *Supposed to Have Been Sold.*

Roll.	No.	Lot.	Plan.	Amount.
1896.....	97	42	247	$2 49
1897.....	291	1	232	35 61
1898.....	175	Pt. 51	263	1 14
.....	177	66	247	3 12
.....	w 1	67	247	2 15
.....	w 2	6	206	37 65
1900.....	w 3	1	300	25 38

(2) *Arrears not Accounted For.*

1892.....		88	247	84
1894.....	85	24	200	2 68
.....	512	21	176	13 18
1895.....	456	38	236	10 86
.....	598	15	176	75 11
1896.....	78	75	234	15 24
.....	98	61	223	14 30
.....	115	45, 46, 47	223	22 98
		70,73	223	20 60
.....	138	N. pt. 13, 14	249	9 90
.....	386	N. pt. 7	179	3 67
.....	w 1	27	247	2 72
1897.....	192		Smith tax income	68 20
.....	359		Smith tax income	10 23
.....	w 1	15	220	68
1898.....	130	W. M. pt. 4	181	11 30
.....	340	9	181 tax in.	11 50
.....	370	22	307	10 21
1899.....	111	Pt. blk. 11		11 14
.....	156	Pt. 51	263	29
.....	158	66	247	58
.....	483	4	267	2 17
.....	506	Industrial Works		70 08
		Block 56		7 01
1900.....	90	Lot 22	200	6 85
.....	388	34	179	10 21
.....	392	7 and 8	207 water rates	42 85
.....	w 2	22	307	1 36
1901.....	304	17	307	45
.....	w 2	5, 6, 8	232	1 78
1902.....	401	28, 29	300	1 49
.....	427	127	176	91
.....	w 1	42, 64	263	95
.....	w 2	37	236	93
		67	247	2 42
1903.....	18	50	263	1 43
.....	34	7	206	1 43
.....	83	42, 67	247	94
.....	83	48, 49	263	1 71
.....	44	2, 3	179	11 40
.....	450	3, 4, 5, 6, 7	300	2 03
.....	534	45, 47, 134, 135, 137, 139	176	7 25
.....	614	7	176	2 85
.....		69 to 78, 82, 83	176	6 84
.....		93, 98, 100, 102, 104, 112	176	3 42
.....		150, 160, 162, 164, 166, 168, 181, 182, 190, 192, 209, 210, 211, "A"	176	7 68
.....		E ½ block 36		19 95
				$640 14

EXHIBIT 3.

Town of Essex.

Irregularities in Transfers of Arrears of Taxes from Roll to Roll.

Roll.	No.	Lot.	Plan.	As on Roll.	Car. forward.
1894	365	10, 31	263	$17 15	$11 15
1895	109	5, 6	322	41 20	6 12
	151	5, 9, 64	223	15 01	4 03
	296	10, 31	223	13 22	9 67
	309	Block 97		9 57	3 57
	447	8	232	7 40	3 87
	480	1	232	24 20	15 10
	563	10	285	26 11	15 92
		11	300		
	566	35	235	5 17	3 25
	619	Block 75		63 61	56 57
	644	79, 80, 81	176	13 12	8 12
	w 1	15	220	4 01	2 81
1896	68	26	200	18 02	17 25
1896	214	N. pt. 4	181	39 60	27 30
	288	Block 97		15 02	8 10
1897	261	31	236	33 50	31 50
	400	S. pt. 10	179	15 02	26 80
	459	Pt. 16, 17, 18	179	36 34	25 85
	683	Block 54		8 65	5 88
1898	121	6	307	12 39	58
		78	234		
	132	59, 64	223	15 63	5 00
1899	399	3	236	16 63	8 45
	642	22	176	39 40	33 62
1900	627	7 et al	176	38 06	33 06
				$528 03	$343 57
				343 57	
Loss to municipality				$184 46	

Town of Essex.

Arrears of Water Rates as at December 31st, 1904.

Allison, L. W.	$6 56
Anglin, R. W.	7 50
Austin, Miss, 4th of 1903. 1.31	7 87
Brown, Gordon	25 00
Brady, Pat.	7 50
Brien, Dr. Jas., $16.48 an. ($20.88 paid in 4 years)	45 04
Bennett, Albert, 1902, $10.00; 1903, $10.00; 1904, $16.56	36 56
Burdick, James	7 56
Bennett, W. D., 1903, $1.12; 1904, .25	1 37
Boyle, R. J.	1 50
Chatterton, Wm.	5 24
Campbell, Wm.	6 56
Caughill, C. M.	6 56
Chambers, Geo., 1901, $1.31; 1902, $2.62; 1903, $3.93; 1904, $6.56	14 42
Copeman, S.	6 56
Cunningham, John, 1903, $2.62; 1904, $6.56	8 78
Cooke, John, Sr.	6 56
Daykin, Henry	7 50
Damm, Mose	5 25
Detwiller, A.	4 00
Dixon, Chas., 1903, $393; 1904, $5.25	9 18
Doan, A. C. (1902, 1903, 1904)	9 00
Doyle, Dr.	7 50
Eby, Mrs.	6 56
Ellison, Mrs., 1903, $5.24; 1904, $6.56	11 80
Ford, Rev. Wm.	6 00

Flint, Chas., 1903, $1.31; 1904, $4.81	6 12
Foster, Mrs.	6 56
Green, Mr., 1903, $5.24; 1904, $6.56	11 80
Green, Frank	7 50
Greaves, John	6 56
Geddes, F. B.	7 50
Garrow, R. J.	3 00
Gerard, Geo.	6 56
Grant, Albert	6 56
Grant, Arthur	6 56
Henderson, W. G.	2 66
Hill, G. F.	1 75
Hill, Fred.	6 56
Hopgood, D.	11 25
Hyatt, Fred.	6 56
Jarriet, Geo.	8 80
Johnston, Norman	6 56
Johnston, Chas., 1903, $6.00; 1904, $7.50	13 50
Johnston, Howard, 1903, $2.24; 1904, $6.56	8 80
Johnston, G. C.	5 25
Kieth, A. W.	7 50
Keown, Robt., 1903, $5.24; 1904, $6.56	11 80
Labar, D. B. (1903 and 1904)	5 00
Laing, Walter C.	5 25
Lickman, Geo., 1903, $2.18; 1904, $6.56	8 74
Lambert, R.	2 87
Lovelace, A. E., 1903, $2.90; 1904, $7.50	10 40
Laird, Thos.	3 93
McCormick	6 56
McEwen, J. R., 1902, $1.50; 1903, $6.00; 1904, $7.50	15 00
McHardy, J. A.	7 50
McNorgan, J. P.	7 87
Miller, J. K.	7 50
Monteer, Mrs.	2 00
Moore, E. J.	6 00
McAffrey, Wm.	2 62
Nicholson, W. J.	6 56
Noble, R.	1 75
O'Conor, Wm.	
Oliver, Mrs.	13 50
Oddfellows, I. O.	11 29
Pastorius, E. H.	6 56
Plant, Ernest	6 56
Powell, C. F.	23 24
Richardson, Mrs. J.	2 87
Robinson, Fred.	5 25
Rhyndress, E., 1903, $131; 1904, $6 56	7 87
Roberts, Chas.	24 00
Rush, Thomas (1903 and 1904)	11 80
Roseburgh, W. J.	7 56
Sisson, Wm., 1903, $5.24; 1904, $6.56	11 80
Smith, Sam.	10 50
Stacey, Harry, 1903, $1.31; 1904, $7.50	8 81
Stone, J. E.	8 75
Stoddard, Thos.	8 75
Sonley, Richard, 1903, $7.00; 1904, $8.50	15 50
Sutton, John (1904)	9 00
Slote, Joseph	6 56
Snell, Dr. C. A.	7 50
Thomas, G. J.	7 50
Townshend, Jos.	4 65
Vance, Claude	40 61
Vance, Vivian	11 80
Walters, John (in dispute)	1 74
Wagner, A.	3 80
Wyman, W. G.	7 56
Wigle, S. F.	13 50
Williams, Albert	4 50
Ward, Rev. Geo.	8 46

Warren, J. P.	6 56
Wigle, N. P.	6 56
Wigle, Gordon	6 56
Wilcher, H.	6 56
	$865 22

EXHIBIT 5.

TOWN OF ESSEX.

Accounts Payable, December 31st, 1904.

C. Chase, salary and disbursements	$ 44 34	
H. Daykin, collector's bond	15 00	
J. Walters, voters' lists, 1904	24 19	
J. Walters, B. M. & D. Reg.	12 80	
Brett & Auld, financial statement	24 30	
C. M. Caughill, balance salary, 1903	50 00	
C. M. Caughill, balance salary, 1904	100 00	
		$270 53
County of Essex, county rate	$502 70	
10 per cent. penalty for non-payment	50 27	
		552 97
		$823 50

EXHIBIT 6.

TOWN OF ESSEX

Recapitulation of Collector's Roll for 1903.

County rate, $392,366.00, at 1 1-10 mills	$ 436 55
Town rate, $392,366.00, at 8 mills	3,138 92
Waterworks and general debentures, $392,366.00, at 9 4-10 mills	3,688 24
Public school rate, $392,366.00, at 7 mills	2,760 56
High school rates, $392,366.00, at 3 mills	1,183 09
Arrears of taxes	358 83
	$11,566 19

This is not the actual amount levied in each case, but is prepared for the purpose of showing how a recapitulation should be made.

EXHIBIT 7.

TOWN OF ESSEX

Analysis of Collector's Roll to be Made by Treasurer.

Levy for debentures		$3,688 24	
Amount to be added from general funds to make up requirement		329 09	
			$4,017 33
Public school levy		$2,760 56	
Amount to be added from general funds to make up requisition		60 44	
			2,821 00
High school levy		$1,183 09	
Amount to be added from general funds to make up requisition		25 91	
			1,209 00
Arrears of taxes		.....	358 83
General funds:			
County rate		$ 436 55	
Town rate		3,138 92	
		$3,575 47	
Less amounts appropriated to:			
Debentures levies	$329 09		
Public school	60 44		
High school	25 91		
		415 44	
			3,160 03
			$11,566 19

EXHIBIT 8.

TOWN OF ESSEX

PRO-FORMA EXHIBIT.

Journal Entries Covering the Roll of 1903.

C. M. Caughill (collector of 1903), Dr. $11,566.19.		
General funds		$3,160 03
Public school		2,821 00
High school		1,209 00
Arrears of taxes		358 83
Debentures levies account:		
By-law No. 36	$391 88	
By-law No. 91	697 44	
By-law No. 167	552 93	
By-law No. 165	1,723 87	
By-law No. 187	250 00	
By-law No. 265	401 21	
		4,017 33

The item of $53.60 is omitted from the above, being the amount of the non-resident roll, as this should have been sent to the treasurer instead of to the collector. If this were sent to the treasurer the proper journal entry therefor would be:

Arrears of taxes, Dr.	$53 60	
General funds, Cr.		$53 60

As a percentage for non-payment of taxes is imposed, it will be necessary to make a further journal entry when the total percentage added has been ascertained, as follows:

C. M. Caughill (collector of taxes), 1903, Dr.	$95 35	
General funds, Cr.		$95 35

Cost of this audit, as per Mr. Macpherson's account, was $455.62.

OCTOBER, 1905.

TOWNSHIP OF OSGOODE, COUNTY OF CARLETON.

To His Honor the Lieutenant-Governor in Council.

SIR,—Under authority of an Order-in-Council, dated April 19th, 1905, approved by His Honor the Lieutenant-Governor of Ontario, in pursuance of sub.-sec. 3, sec. 9, Cap. 228, R.S.O., 1897, I, George L. Blatch, Chartered Accountant, of the City of Ottawa, was instructed by the Provincial Municipal Auditor to make an examination and audit of the books, accounts and vouchers of the Township of Osgoode in the County of Carleton.

My instructions were to go back as far as January 1st, 1899, and make a thorough audit to Dec. 31st 1904. This I have done and herewith submit the following statements:—

(1) Abstract statement of Receipts and Expenditures on general account for the years 1899, 1900, 1901, 1902, 1903 and 1904.

(2) Detailed statement of Receipts and Expenditures on general account, 1899 to 1904.

(3) Comparative statement of Receipts and Expenditure, 1899 to 1904.

(4) Statement of Assessment values on the assessment rolls and the collectors' rolls, total taxes on the rolls, amounts collected, remitted and in arrears, 1899 to 1904.

(5) Summary of Collectors' Rolls, 1899 to 1904.

(6) Statement of account with each Collector of Taxes, 1899 to 1904.

(7) Statement of County Rates paid the County Treasurer.

(8) Statement of the Drainage Construction Accounts and Debenture Accounts.

(9) Statement of Debenture Debt.

(10) Township Account Revenue and Expenditure.

(11) Statement of Assets and Liabilities.

Upon enquiry I find that the chief cause of complaint is that the annual statement presented to the ratepayers has not been made up in such form as to be understood even by accountants without considerable study, and the direct cause of this is that the Municipal cash book which has been in the possession of the Treasurer during the whole of the period under audit has never been used. If this cash book were used as it is intended, the items of receipts and expenditure would be properly grouped so that the preparation of the financial report in the correct form would be comparatively easy.

Generally speaking, the accounts of the Township are correct, but there are many things that require attention in order that the accounts may be correctly kept.

Assessment Rolls.

These rolls are as a rule carefully kept. They are not, however, always sworn to by the assessors as in the case in the years 1901-2-3 and 1904. The separate pages of these rolls are added and the total amount on the roll shown at the end, but there is no summary of the various pages to enable the auditors to verify the grand totals. All changes authorized by the Court of Revision should be initialled by the Clerk of the Court and a list entered on a separate page of the roll with references to the page on the roll on which each item appears.

Collectors' Rolls.

If any alterations are made in the Assessment Roll by the Court of Revision after the collectors' rolls have been prepared, the Clerk shall alter the latter and initial each alteration, after which no alteration whatever should be made in the collector's rolls. Any allowances legally made by the Township Council should be entered in a list at the end of the roll and reference made to the authority for such allowances.

In most cases, a list of uncollected taxes, sworn to by the collector, has been attached to the roll, but there is none for the Western Division in the 1899 roll.

In the accounts with the collectors of taxes there is a discrepancy in most cases of something less than one dollar, sometimes short and sometimes over, which might be accounted for by the addition of the fractions of a cent. on the rolls.

The collector of taxes for the Western Division, Mr. Hugh J. Clelland, has over-paid to the Treasurer thirty-six dollars and eighty cents.

There are errors in extension in the collectors' roll of the Eastern Division in the year 1903, one of $4.00 opposite No. 564, and one of $2.50 opposite No. 567. These two items are statute labor taxes, remitted by resolution of the Council which should have been included in the amount charged on the roll and also in the list of taxes remitted. The items appear in the statute labor column, but are not extended and there is no reference to the resolution by which they were remitted. This proves the necessity of adding the several columns on the collectors' rolls. If this were done,

the cross additions at the footings of the various columns should be equal to the footing of the total column on each page and be a check on the additions.

It is also necessary to add the several columns in order to arrive at the total amount charged on the roll under each separate rate. This summary should be entered on the roll and a copy of it sent to the Treasurer, who should then enter it in his journal and post to the various ledger accounts. None of the collectors' rolls were properly added, and in many cases it is difficult to determine under which drain the rates were levied on certain ratepayers as the same column is used for the levy of more than one drain. See sub.-sec. 3, sec. 94, Assessment Act, 1904. Otherwise the rolls are in very good order and the collections good although sometimes slow.

The collectors' rolls for 1904 have been returned to the Treasurer, but the collectors are both short in their payments to the Treasurer. Robt. Waddell, Collector Eastern Division, is short $71.99 and P. Dewan, Collector Western Division, is short $61.87.

The practice of retaining the amount of salary for collecting the taxes and not handing it over to the Treasurer should not, under any circumstances be allowed. The collector should hand over to the Treasurer every dollar of taxes collected, and when his roll is returned properly completed he shoud receive a cheque for his salary in the usual manner. The collector should, when returning his roll, present a statement of cash collected together with a list of taxes remitted by authority of the Council and finally a sworn statement of taxes uncollected by reason of there being no property to distrain. The last statement has always been provided by the collector.

Cash and Bank Accounts.

The Treasurer's cash book is fairly well kept, the receipts and payments being distinctly entered and the vouchers in regular order being produced for all payments made. A receipt book for all monies received is properly kept. There might be more care exercised in having all orders for payments signed by the Reeve and the Clerk. No payments should be made without authority of the Council, with the exception of fixed charges, such as debentures and coupons, interest, school levies or other items fixed by by-law or statute. Now that a bank account is kept, all monies received should be at once deposited in the bank and all payments made by cheque.

An account was opened in the Union Bank at Metcalfe in February, 1904, for the current revenue. Separate bank accounts are also kept in the Union Bank of Canada for each drainage scheme.

It is rather surprising that no interest is credited on the balances at credit of the drainage accounts in the Union Bank. The Dunbar Drain account has a credit balance of $364.86. The McGregor Drain account has a credit balance of $1,696.50. The Allen Drain account has a credit balance of $2,392.18. The McDiarmid Drain account has a credit balance of $1,643.66. The Cassidy Drain has a credit balance of $4,386.24. Although these are current accounts, the bank is having the use of all this money and should allow interest on the amounts at credit at stated times.

Arrangements should be made with the bank to allow interest on the daily balance at credit in each of the township accounts at the regular rate allowed on savings bank accounts.

The repayment of a loan of $890 by the Castor Drain out of the general account was omitted from the cash book when the amount was deposited in the general account in the Union Bank. This entry has since been made.

The Treasurer also omitted to enter in his cash book in the year 1902 two payments for which he has furnished vouchers, namely, school section No. 3 and 1 Gloucester. $123.52 paid to Virgil McKenna and $8.00 paid to John McEvoy as road superintendent. These two items I have allowed.

Statute Labor Account.

On June 2nd, 1904, an account was opened with the Union Bank for Statute Labor. Cheques have been drawn on this account to the amount of $1,310.04 to Dec. 31st, 1904, and stands as an overdrawn account until the taxes are collected, when a transfer is made to the general account. The first transfer was not made till February 28th, 1905, when the amount was $1,334.64. This does not appear in the statement of expenditure for the year 1904, nor as a loan from the Union Bank.

Awards.

A separate account should be kept with each drain constructed under the Ditches and Watercourses Act which should be debited with the amount expended and credited with the cash received directly and the amount charged on the rolls. The townships portion of expense should then be credited to each account and charged to the general fund. All orders for payments authorized by Council should state clearly the land chargeable therewith, and the Clerk should have in his possession the engineer's certificate before payment is made.

In the Ditches and Watercourses book, where is kept a list of the lands chargeable under each award, there should be entered opposite each item the number on the roll where this item appears, and if not on the roll the date on which the cash was received.

Drainage Works.

A separate statement has been prepared shewing the amount realized on the sale of debentures and a detailed list of the expenditure on the various drainage schemes. Several payments have been made out of the general account which should be charged to these schemes, together with interest, from the date of such payments to the date on which a transfer is made back to the general account. In the case of the Bower and Saunders drains, the debentures have not yet been issued, consequently all payments on these drains have been made out of the general fund.

O'Connor, Saunders and Bower Drain.—The payments out of general fund of J. H. Moore, engineer, on account of the O'Connor, Saunders and Bower drains have been charged to one account under the above heading. The details of the expenditure on these drains have been furnished by Mr. Moore as follows:—

O'Connor drain	$2,388 50
Saunders drain	1,519 83
Bower drain	1,066 90
	$4,975 23

Notes have been given in payment of this amount, but as they are not paid, they are not yet charged in the Treasurer's cash book to the drainage schemes. In addition to the above, Mr. Jas. Simpson received the proceeds of the note of $500, which was disbursed as follows:—

O'Connor drain, disbursed by J. Simpson	$236 05
Saunders drain, disbursed by Mr. Wilson	147 90
Bower drain, disbursed by Mr. Cleland	92 40
Total amount	$476 35
Refunded to Treasurer	7 75
Proceeds of note	484 10
Discount	15 00
Amount of note	$500 00

The note when due was paid by the Township Treasurer.

Interest should be charged the O'Connor, Saunders & Bower schemes on $500 from February 1st, 1904, the date on which a note of that amount J. H. Moore was paid. I do not find that the Treasurer has given the township credit for the balance of seven dollars and seventy-five cents ($7.75), handed over to him by Mr. Jas Simpson on April 5th, 1902.

Doyle Creek.—In the first six years in which a levy was made to provide for debentures for this drain, the amount levied on the rolls was less than the amount required to pay the debentures. Interest should be allowed on the difference between these amounts in favor of the general fund of the township. There remains a balance of $11.66 unexpended in this fund. There are three debentures not yet due.

Grey Creek.—There still remains a balance of $17.93 in this fund unexpended. The debentures are all due and paid.

School Section No. 13 Debentures.—The last of these debentures was paid in the year 1904.

Castor Drain.—There is an over-deposit of $3.00 in the debenture account in the Quebec Bank on this account. This can be adjusted when the next deposit to provide for a debenture is made.

A list of notes discounted in the Union Bank to provide funds for this work and unpaid is given in the statement of receipts amounting to $10,283.30. A loan from this account to the O'Connor, Saunders and Bower drainage schemes was refunded in 1905 by a transfer from the general fund of $1,005.25, covering principal and interest.

Dunbar Drain.—There is still a large balance due from the Township of Russell on this account. On June 8th, 1904, the Township received $2,095.00 on account.

Bower Drain.—The petition for this drain not having been sufficiently signed, the Council passed a resolution on Sept. 8th, 1904, to abandon the scheme and assess the petitioners to cover the expenses incurred. No further action has yet been taken.

General.

The reason that the amount borrowed from the bank in 1904 is much larger than the total amount borrowed in other years is that the bank has paid all cheques presented and charged them up to the Township when there

was no balance at the credt of the account. The payments made by the bank were considered as loans and the deposits in the bank account as repayments on these loans.

The balance of the cash account on Dec. 31st, 1904, shows that the township owes the Treasurer $280.61.

In opening the bank account in the Union Bank of Canada in February, 1904, the Treasurer deposited an amount which he calculated was the correct balance of cash in his hands on general account and statute labor account. I have reason to believe that this deposit was in excess of the amount called for by the cash accounts, but as the statute labor cash book has been mislaid, I am unable at present to determine exactly how the balance was made up. I will have to make a supplementary report when this information is obtained.

Since the bank account was opened at Metcalfe it has been used for the accounts of the Township and the Police Village of Metcalfe together. These accounts should be separated, the amount of the Police Village levy being deposited to the credit of the Metcalfe P. V. bank account and cheques drawn on that account for the expenditure of Metcalfe Police Village.

It is noticeable that frequently the Council, without being constituted as a Court of Revision, passes resolutions that come under the authority of the Court of Revision.

In many cases I find in the minutes resolutions to borrow money for current expenses. These should in all cases be confirmed by by-laws as provided in sec. 435 of the Municipal Act.

It would save a lot of time, both of the Council and the Clerk, in entering the minutes of the meetings of Council if instead of a separate resolution being passed for the payment of each account, a list of accounts be prepared for presentation to the Council and passed as a whole, any item that it was not the will of the Council to pass being struck out and initialled by the Clerk.

I have written up a portion of the Municipal cash book authorized by the Provincial Municipal Auditor, so that the Treasurer will have no difficulty in following the entries in writing up the items for the year 1905. The keeping of this book will be of great assistance to the auditors in making up their annual report.

I have to express my thanks to the Reeve, the Clerk and the Treasurer for the valuable assistance they have given me in the way of explanations and looking up information in the course of my audit. The Clerk is well versed in municipal affairs, but is too busy a man to devote the necessary time to the township work for the small consideration which he receives. If his remuneration were sufficient to pay an assistant to do the clerical work the benefit would be felt by the township. As is the case in a large number of the townships of the Province, the remuneration of the Treasurer of Osgoode is quite inadequate to reimburse him for the time spent on the work of the township. Both these officials should receive larger salaries.

I have the honor to be, Sir,

Your obedient servant,

GEO. L. BLATCH,
Chartered Accountant.

OTTAWA, Oct. 20th, 1905.

Supplementary Report.

Through another source I have been enabled to determine the balance of the statute labor account and thus complete the summary of the cash balance of the 20th of February, 1904, the date on which the bank account was opened in the Union Bank of Canada at Metcalfé, viz.:—

Current account February 20th, 1904	$1,638 89	
Metcalfe Police Village	250 33	
Statute Labor	216 01	
Grey Creek fund	17 93	
Doyle Creek fund	17 66	
		$2,140 82
Deposited in Union Bank Feby. 20th, 1904	$2,091 00	
Deposited in Union Bank Feby. 27th, 1904	20 00	
Deposited in Union Bank Feby. 29th, 1904	52	
Deposited in Union Bank March 4th, 1904	300 00	
		$2,411 52
Over-deposited by Treasurer		$270 70

This balance is due to the Treasurer in addition to the balance of the general account, $280.61. The amount expended on Statute Labor account in 1904 was $1,638.24.

GEO. L. BLATCH,
Chartered Accountant.

Oct. 24th, 1905.

STATEMENT OF LOANS.

1899.			
Jan. 3—To Quebec Bank, repaid 1898, loan	$200 00		
Dec. 27—" " " " 1898, "	500 00		
June 3—By " " per J. Simpson, paid Jan. 3, 1900	.....	$500 00	
Sep. 25—" " " " " ...	.....	500 00	
1900.			
Jan. 3—To James Simpson, note, June 3, 1899	$500 00		
July 4—By " " "	.....	500 00	
Sep. 1—" " "	.....	500 00	
Sep. 1—" " paid, Mar. 31, 1902	.....	500 00	
Oct. 5—" " paid, Mar. 31, 1902	.....	500 00	
Nov. 9—" " paid, Jan. 11, 1901	.....	200 00	
1901.			
Jan. 11—To " note, Nov. 9, 1900	200 00		
June 3—By "	.....	500 00	
July 2—" " paid, Dec. 23, 1901	.....	1,000 00	
Oct. 3—" " paid, Jan. 6, 1902	.....	500 00	
Jan. 21—To "	500 00		
Jan. 30—" " (Bower & O'Connor, drain)	500 00		
Dec. 23—" Bank of Ottawa, note, July 2, 1901	1,000 00		
1902.			
Jan. 6—" " " note, Oct. 3, 1901	500 00		
Mar. 31—" M. Garrow, note, Oct. 5th, 1900	500 00		
Apr. 1—" Bank of Ottawa, per J. Simpson	500 00		
Feb. 5—" Jas. Simpson	500 00		
June 7—By John Campbell, paid, May 14, 1903	.....	1,000 00	
June 5—" "	.....	1,000 00	
Aug. 30—" John Coleman	.....	1,000 00	
Oct. 4—" Thos. McMemmory, paid, Dec. 10 and 19, 1903	.....	1,000 00	
Oct. 4—" S. J. Woods (S. L.), paid, May 8, 1903	.....	500 00	
Nov. 15—" John Campbell (stone)	.....	900 00	
Dec. 29—To Bank of Ottawa	500 00		

1903.			
Jan. 27	By J. H. Moore, paid, Feb. 25, 1904	.....	500 00
May 8	To Sam. J. Woods, (Statute Labor), Oct., 1902	500 00	
May 14	" John Campbell, paid, June 7, 1903	1,000 00	
July 1	By W. J. Savage, (S. L.), paid, Feb. 25, 1904	.....	1,000 00
Aug. 6	" " paid, Mar. 23, 1904	.....	500 00
Oct. 10	" Mary McLaurin, paid, May 13, 1904	.....	300 00
Nov. 2	" A. M. Stewart, paid, Feb. 25, 1904	.....	500 00
Dec. 10	To Thos. McMemmory, note, June 7, 1902	500 00	
Dec. 19	" " " "	500 00	
1904.			
Feb. 25	" A. M. Stewart, note, Nov. 2, 1903	500 00	
Feb. 25	" W. J. Savage, note, July 1, 1903	1,000 00	
Mar. 23	" " (S. L.), note, Aug. 6, 1903	500 00	
Feb. 25	" J. H. Moore, note, Jan. 27, 1903	500 00	
Mar. 11	By Union Bank of Canada	.....	332 72
Apr. 8	" " " " $438.06 and $59.65	.....	497 71
May 31	" " " "	.....	499 91
Oct. 31	" " " "	.....	2,187 93
Dec. 8	To " " "	.....	2,187 93
Dec. 8	To " " "	3,518 27	
May 13	" Mary McLaurin, note, Oct. 10, 1903	300 00	
Dec. 31	By Union Bank of Canada	.....	11,874 83
Dec. 31	To " " "	10,299 73	
Dec. 15	" John Campbell, on account note, June 5, 1903..	500 00	
		$24,818 00	
	Less note Bank of Ottawa per J. Simpson	500 00	
		$24,318 00	

Notes outstanding and bank overdraft:

John Campbell	$500 00	
John Coleman	1,000 00	
John Campbell	900 00	
Union Bank	1,575 10	
	3,975 10	
	$28,293 10	$28,293 10

Bank overdraft	$1,575 10
Cheques outstanding	125 82
	$1,700 92
Loans on note	$2,400 00
Bank overdraft	1,700 92
	$4,100 92

Abstract of Receipts, 1899.

Cash on hand Dec. 31, 1898		$1,673 22
Ontario Government, special grant, schools		45 00
" " school grant		529 00
" " public school leaving		65 00
License fund		422 52
Taxes, 1898, per Collector Jos. York	$2,140 87	
" 1898, " Hugh J. Clelland	2,185 56	
" 1899, " Jos. York	6,145 00	
" 1899, " Hugh J. Clelland	4,078 14	
		14,549 57
" per Duncan McNeil for Mrs. Wilkie		6 57
Non-resident taxes, per County Treasurer		232 66
Toll gate rent		562 26
Fines imposed by Police Magistrate		41 80
Miscellaneous, rent town hall		37 00
Loans, Quebec Bank		1 000 00
Total		$19,164 60

Abstract of Expenditure, 1899.

Roads and bridges	$1,650 16	
Ditches and culverts	464 18	
Wire fences	14 41	
Printing and stationery	178 00	
Toll gate	42 42	
Town hall maintenance	17 18	
Elections	64 00	
Charity	12 15	
Interest	10 75	
Salaries and allowances	860 20	
Board of Health	42 80	
Refunds	20 39	
Plant	114 00	
Miscellaneous	141 56	
Ditches and watercourses	85 13	
Awards, engineer's and clerk's fees, etc.	299 14	
Castor drain	11 18	
School sections, levy	7,253 33	
Midsummer grant to schools	529 00	
Special grant to poor schools	45 00	
Grant, Public School Leaving Exams.	65 00	
County of Carleton, rates, 1898	3,847 48	
Metcalf Police Village, levy	160 00	
School debentures	106 25	
School debenture coupons	4 25	
Macadamized road debentures	406 25	
Share of Findlay Creek debentures	23 42	
Grey Creek, debenture fund	952 00	
Doyle Creek, debenture fund	172 28	
Loans repaid	700 00	
		$18,291 91
Cash on hand Dec. 31, 1899		872 69
		$19,164 60

Receipts.

	Cash on hand, January 1, 1899	.....	$1,673 22
	Ontario Government special grant poor schools ...	$ 45 00	45 00
July 1.	—Government school grant	529 00	529 00
Dec.	—Grant public school leaving, examination No. 12. Osgoode	65 00	65 00

Toll Gate Rent.

Jan. 3.	—Mrs. Fagon, rent for November	$52 21	
Jan. 23.	" " December	52 21	
Mch. 9.	" " January	52 21	
April 14.	" " February	52 21	
May 13.	" " March	52 21	
June 26.	" " April	52 21	
July 28.	" " May	52 21	
Sept. 11.	" " June	52 21	
Sept. 23.	"	4 42	
Oct. 21.	"	42 09	
Nov. 3.	" $2.41, interest .50	2 91	
Nov. 20.	"	42 08	
Nov. 20.	" $5.00, interest .50	5 50	
Dec. 23.	"	42 08	
Dec. 23.	" $5.00, interest .50	5 50	
			$562 26

License Fund.

July 25.—License fund, R. Dow	$422 52	$422 52

FINES.

Dec. 13.—Fines imposed by Magistrate L. A. Smith	$41 80	$41 80

TAXES, 1898.

Jan. 9.—Joseph York, collector	$550 00		
Jan. 18.— " "	310 00		
Jan. 26.— " "	337 00		
Feb. 6.— " "	440 00		
Feb. 25.— " "	65 00		
Mch. 11.— " "	145 49		
Mch. 17.— " "	173 63		
Apr. 10.— " "	50 00		
May 5.— " "	69 75		
		$2,140 87	
Jan. 9.—Hugh J. Clelland, collector	,,$1,170 32		
Feb. 2.— " "	300 00		
Apr. 15.— " "	535 00		
July 25.— " "	100 00		
Sept. 23.— " "	80 24		
		2,185 56	
Nov. 29.—County treasurer, non-resident lands	$232 66	232 66	

TAXES, 1899.

Oct. 13.—Joseph York, collector	$220 00		
Nov. 27.— " "	580 00		
Dec. 4.— " "	975 00		
Dec. 11.— " "	880 00		
Dec. 15.— " "	530 00		
Dec. 18.— " "	500 00		
Dec. 22.— " "	1,020 00		
Dec. 23.— " "	240 00		
Dec. 30.— " "	1,200 00		
		6,145 00	
Oct. 28.—Hugh J. Clelland, collector	$ 40 00		
Nov. 20.— " "	220 00		
Dec. 8.— " "	1,500 00		
Dec. 29.— " "	2,318 14		
		4,078 14	
Nov. 3.—Duncan McNeil, for Mrs. Wilkie, s.e. ¼-32, 6 con.	$6 57	$6 57	

MISCELLANEOUS.

Jan. 26.—Albert Quaile, rent town hall, English church	$21 00		
Feb. 14.—Michael Sweeney, rent town hall, English church	3 00		
Feb. 24.— " " "	4 00		
July 3.— " " "	3 00		
Dec. 20.— " " "	3 00		
Dec. 23.— " " "	3 00		
		37 00	

LOANS.

June 3.—Quebec Bank	$500 00		
Sept. 25.—Quebec Bank, per J. Simpson	500 00		
		1,000 00	
		$19,164 60	

EXPENDITURE.

Roads and Bridges.

1899.		
Feb. 7.—Michael Fagen	$ 5 00	
Feb. 13.—Thomas Booth	5 00	
Mch. 4.—Robert McCallum	2 00	
Mch. 4.—John P. Gillissie	50 60	
Mch. 4.—John Bulger	60 00	
Mch. 22.—Alex. Waddell	5 25	

Apr.	1.—Edward Scrivens	25 00
Apr.	15.—Edward Scrivens	23 00
Apr.	24.—James Simpson	12 50
Apr.	26.—Daniel McIntyre	34 00
May	9.—Hugh Cameron	20 00
May	29.—William Good	2 00
June	1.—Thomas McCooye	13 00
June	5.—Patrick O'Brien	9 00
June	5.—James McCormick	6 00
June	5.—Francis Wood	4 00
June	13.—John H. Boyd	20 00
June	14.—Henry W. Armstrong	5 00
June	17.—Maurice Leaghy	5 00
June	17.—Richard McEvay	34 00
June	17.—John J. McEvay	37 40
June	23.—Richard Wallace	37 00
June	23.—Robert Scharf	3 25
June	26.—Henry W. Armstrong	7 50
July	4.—Timothy Leaghy	20 90
July	6.—E. Scrivens	31 25
July	6.—Albert Blair	27 50
July	10.—John Tobin	11 25
July	14.—Patrick Shanaghan	7 24
July	14.—Maurice Leaghy	7 00
July	21.—M. Garrow	10 00
July	25.—J. O'Callaghan	4 00
July	25.—Peter L. Campbell	1 50
July	25.—James O'Brien	51 00
July	25.—Thomas Kelly	10 00
Aug.	7.—C. Blanchfield	85
Aug.	7.—Nicholas Evans	12 00
Aug.	26.—James Veitch	75
Aug.	26.—Hugh Clelland	7 00
Aug.	26.—James Minnions	3 00
Aug.	26.—James Kennedy	3 95
Sept.	4.—Edward Scrivens	5 25
Sept.	7.—D. J. Cameron	4 25
Sept.	9.—Hugh Craig	9 00
Sept.	11.—William Rainy	20 00
Sept.	11.—James O'Brien	50 00
Sept.	30.—James Herbert	2 00
Sept.	30.—Thomas Crawford	37 00
Sept.	30.—James O'Brien	12 00
Sept.	30.—James O'Brien	42 00
Oct.	3.—Edward Cowan	22 20
Oct.	4.—G. M. Latimer	23 00
Oct.	5.—G. Lane	3 00
Oct.	6.—William Owens	15 00
Oct.	6.—John Carson	9 00
Oct.	7.—P. J. Kearns	26 80
Oct.	7.—Patrick McCabe	15 00
Oct.	10.—John Bulger	3 00
Oct.	10.—B. Stearns	14 00
Oct.	11.—P. J. Kearns	15 00
Oct.	16.—Robert Bradley	6 25
Oct.	18.—John Hall	10 20
Oct.	21.—B. Brennan	12 00
Oct.	26.—Carson & Ralph	30 00
Oct.	28.—John Bulger	25 00
Oct.	28.—J. L. Campbell	6 00
Oct.	30.—A. W. Evans	7 50
Nov.	14.—G. Cassidy	20 80
Nov.	14.—G. Owens	5 00
Nov.	24.—T. J. Scrivens	3 00
Nov.	28.—Wm. Tierney	15 00
Nov.	30.—Duncan Campbell	3 00
Dec.	5.—Albert Blair	5 00
Dec.	15.—John Bulger	15 00
Dec.	15.—T. J. Scrivens	13 00

Dec.	15.—John Bulger	8 00	
Dec.	15.—J. J. O'Brien	2 50	
Dec.	15.—R. J. Clelland	9 50	
Dec.	15.—Thomas Stanley	1 00	
Dec.	15.—Henry Iveson	55 50	
Dec.	15.—J. Minnions	75	
Dec.	16.—Thomas Carlyle	20 00	
Dec.	16.—James Shepherd	12 37	
Dec.	18.—G. Lane	1 00	
Dec.	22.—James Logan	35	
Dec.	23.—T. G. Scrivens	7 75	
Dec.	20.—James Keough	12 50	
Dec.	23.—Wm. Allen	2 50	
Dec.	28.—Francis Woods	2 00	
Dec.	29.—J. A. Campbell	25 00	
Dec.	22.—Charles Mooney	50 00	
Dec.	30.—John Robertson	297 00	
Jan.	18.—Joseph York	3 50	
			$1,650 16

DITCHES AND CULVERTS.

Jan.	11.—Henry Cowan	$ 5 00	
Apr.	29.—John Graham	3 00	
May	6.—John Jordan	20 00	
June	10.—David Harrison	6 00	
June	17.—Timothy Leaghy	7 50	
June	21.—J. J. Cameron	4 00	
July	5.—George Morris	1 25	
July	25.—R. J. Clelland	11 50	
July	25.—F. Ferguson	15 00	
July	25.—John Stanley	1 50	
July	28.—John Jorden	10 00	
Aug.	3.—James Shepherd	3 00	
Aug.	5.—John Gillissie	4 00	
Aug.	7.—James O'Callaghan	11 75	
Aug.	26.—James Blanchfield	11 50	
Aug.	5.—Edward Edwards	6 75	
Sept.	8.—Wm. Ow[illegible]	29 25	
Sept.	12.—Patrick Harney	15 58	
Sept.	27.—John Robertson	3 00	
Sept.	30.—Wm. Taylor	15 00	
Oct.	5.—John Fox	19 50	
Oct.	11.—Wm. Phair	4 75	
Oct.	16.—James McCormick	8 00	
Oct.	20.—Joseph Leparte	13 50	
Oct.	21.—Henry Armstrong	11 50	
Oct.	28.—James Booth	5 75	
Oct.	28.—J. Mitchell	13 00	
Oct.	28.—John Knowles	10 00	
Nov.	20.—R. J. Clelland	19 78	
Nov.	20.—Wesley Edward	10 00	
Nov.	20.—James Corcoran	3 00	
Nov.	22.—Patrick Ralph	5 00	
Nov.	22.—James O'Callaghan	3 75	
Nov.	22.—Wm. O'Brien	10 00	
Nov.	22.—John Douglas	2 00	
Nov.	27.—James McRodtie	15 00	
Nov.	28.—James Tierney	3 82	
Nov.	30.—Patrick O'Brien	20 00	
Nov.	30.—T. Butler	7 00	
Dec.	2.—Thomas Christopher	15 75	
Dec.	6.—Silas Morris	1 50	
Dec.	15.—John Bulger	14 00	
Dec.	15.—R. J. Clelland	3 00	
Dec.	15.—R. J. Clelland	8 00	
Dec.	15.—Wm. O'Brien	12 80	
Dec.	15.—Wm Taylor	8 00	
Dec.	15.—James Simpson	4 70	

Dec.	16.—W. Elliott	6 00	
Dec.	22.—James Logan	10 50	
Dec.	23.—Thomas Saunders	10 00	
			$464 18

AWARDS.

Jan.	21.—Clerk's expenses, per Harnett award	$ 1 00	
Feb.	6.—J. H. Moore, Logan award, fees	18 50	
Feb.	6.—J. H. Moore, Lawrence Burns award, fees	25 00	
Feb.	22.—J. H. Moore, attendances on Clelland ditch appeal	13 00	
Feb.	22.—J. H. Moore, Allen award	55 25	
Feb.	22.—Clerk's fees, Allen award	3 01	
Feb.	27.—P. Iveson, Clelland appeal, expenses	3 21	
Mar.	4.—Joseph Allen, portion of Clelland costs	80	
Aug.	26.—J. H. Moore, professional services	9 00	
Sept.	30.—Thomas Plunkett award, ditch between lots 15 & 16, concession 2	45 00	
Oct.	11.—J. H. Moore, *re* Thos. Plunkett award	23 95	
Nov.	20.—J. H. Moore, Phillip McEvoy award	20 75	
Nov.	20.—Clerk's fees, Phillip McEvoy award	3 75	
Nov.	20.—J. H. Moore, Samuel Loney award	21 25	
Nov.	20.—Clerk's fees, Samuel Loney award	4 90	
Dec.	22.—J. Miller, serving notices J. O'Callaghan and Butler award	1 00	
Dec.	22.—J. H. Moore, Wm. Taylor award	33 50	
Dec.	22.—Clerk's fees, Wm. Taylor award	16 27	
			$299 14

CASTOR DRAINAGE.

1899.			
June	21.—F. Iveson, postage	$6 10	
July	28.—F. Iveson, postage	5 08	
			$11 18

MISCELLANEOUS.

Jan.	2.—Geo. L. Blatch, per auditing rolls and books	$53 90	
Jan.	2.—F. Iveson, expense per Harnett award	25	
Jan.	23.—Geo. F. Henderson, in settlement of H. O. Wood claim	16 40	
Feb.	27.—Elisha Scharf, refund of poundage	3 00	
Feb.	17.—James Simpson, carrying parcels, 1898	80	
Feb.	23.—Bell Telephone Co., messages	3 03	
June	30.—Daniel McLaughlin, injury to his field, per arbitrators' award	16 50	
Aug.	26.—W. C. Cameron, blacksmithing	4 85	
Sept.	11.—Bell Telephone Co., messages	1 13	
Oct.	30.—F. Iveson, posting voters' lists	2 70	
Nov.	30.—John Callaghan, damage done his field	15 00	
Dec.	16.—A. P. Imlay, auditing accounts, 1899	12 00	
Dec.	16.—Joseph Allen, auditing accounts, 1899	12 00	
			$141 56

PRINTING AND STATIONERY.

Feb.	9.—Haldane & Co	$33 00	
Feb.	17.—*Free Press*	11 00	
Feb.	17.—Paynter & Abbott	100 00	
Feb.	17.—Ottawa *Journal*	21 75	
Aug.	7.—Hugh Clelland	75	
Nov.	13.—Ottawa *Journal*	11 50	
			$178 00

TOLL GATE.

Feb.	23.—McLaurin & Kerr, roofing	$38 00	
July	25.—Michael Logan, floor in toll house	4 42	
			$42 42

Charity.

Aug. 30.—Bag of flour for Mr. Perry		$2 15	
Sept. 5.—To assist Matthew McDowell		3 00	
Nov. 16.—One bag flour for A. Perry		2 00	
Dec. 15.—Paid Thos. Kensella for keeping him till spring...		5 00	
			$12 15

Board of Health.

Jan. 10.—Dr. Wallace, Medical Health Officer, 1898		$20 50	
Feb. 14.—Dr. Robillard, professional services, 1898		10 00	
Dec. 15.—Dr. Robillard, professional services, 1898		12 30	
			$42 80

County Rates.

1899.			
Jan. 17.—County treasurer, on account 1898 rates		$800 00	
Jan. 24.— " " "		595 00	
Feb. 6.— " " "		755 00	
Feb. 29.— " " "		600 00	
Apr. 20.— " " "		500 00	
Nov. 29.— " " "		579 40	
Nov. 29.—County interest on taxes		18 08	
			$3,847 48

Town Hall Maintenance.

Feb. 8.—Hugh McKay, 2 cords wood		$2 50	
May 3.—Frank Woods, ½-cord wood		1 50	
July 26.—Michael Sweeney, painting town hall		4 00	
Aug. 30.—James Simpson, glass for hall		3 00	
Nov. 14.—McLaurin & Kerr, supplies		3 00	
Dec. 15.—Wm. Wallace, oil and lamp chimneys		3 18	
			$17 18

Special Grant to Poor Schools.

July 1.—W. J. Minogue, school section No. 14		$10 00	
W. W. Wood, school section No. 2		10 00	
John Kerr, school section No. 22		15 00	
Thos. A. Surtees, school section No. 21		10 00	
			$45 00

Grant for Public School Leaving Examinations, 1989.

No. 8 Osgoode		$10 00	
No. 9 "		10 00	
No. 11 "		10 00	
No. 14 "		10 00	
No. 15 "		5 00	
No. 20 "		10 00	
No. 22 "		5 00	
No. 23 "		5 00	
No. 12 " (Received $10.00 from county treasurer).			
			$65 00

Wire Fences.

July. 25.—John O'Callaghan, lot 24, broken front, per resolution of council, 1898		$11 20	
July 25.—Wm. Kelly, lot 12, broken front, per resolution of council, 1898		3 21	
			$14 41

Metcalfe Police Village.

Dec. ..		$160 00	$160 00

DEBENTURES.

1899.			
Mar. 9.	—School debentures No. 4	$106 25	
April 20.	—Mack. Road fund (Quebec bank) deposit	200 25	
May 22.	— " " "	50 00	
June 21.	— " " "	156 00	
June 21.	—William Smith Osgoode, shares of Findley Creek debentures for 1898-99	23 42	
			$535 92

GREY CREEK FUNDS.

Dec. 15.	—Deposited in Quebec Bank	$952 00	$952 00

DOYLE CREEK FUNDS.

Dec. 15.	—Deposited in Quebec Bank	$172 28	$172 28

COUPONS (Schools).

Mar. 9.	—Coupon No. 4, debenture No. 4	$4 25	$4 25

1904.

SALARIES AND ALLOWANCES.

Feb. 27.	—Joseph A. York, collector of taxes, 1898	$20 00	
June 14.	—Joseph A. York, collector of taxes, 1898, balance	30 00	
Aug. 7.	—Alex. Crerar, assessor	70 00	
Aug. 7.	—John Kelly, assessor	70 00	
Oct. 28.	—Hugh J. Clelland, collector of taxes, 1898	40 00	
Dec.	James Simpson, reeve	40 00	
	James Simpson, stationery	10 00	
	James Sully, councillor	40 00	
	William Doyle, councillor	40 00	
	Owen Sullivan, councillor	40 00	
	Hugh Clelland	40 00	
	F. Iveson, clerk	140 00	
	F. Iveson, voters' lists	30 00	
	F. Iveson, division registrar	20 00	
	F. Iveson, returning officer	10 00	
	F. Iveson, selecting jurors	10 00	
	F. Iveson, stationery and postage	15 00	
	John Kelly, making up voters' lists	3 00	
	Sandy Crerar, making up voters' lists	3 00	
	James McLaurin, treasurer	80 00	
	James McLaurin, stationery and postage	10 00	
	James Simpson, selecting jurors	3 00	
	John McEvoy, road master of No. 1 division	14 40	
	R. A. Clelland, " " 2 "	16 90	
	Edward Cowan, " " 3 "	21 30	
	Peter Kearns, " " 4 "	15 60	
	Thos. Stanley, " " 5 "	8 00	
	M. Sweeney, caretaker town hall	20 00	
			$860 20

SCHOOL LEAVING FOR 1899.

School section No.	1	$223 38	
" "	2	230 85	
" "	3	250 98	
" "	4	324 15	
" "	5	303 62	
" "	6	250 43	
" "	7	324 59	
" "	8	353 33	
" "	9	231 22	
" "	10	310 96	
" "	11	674 68	
" "	12	514 59	
" "	13	300 40	
" "	14	250 89	
" "	15	359 81	

"	" 16		148 93	
"	" 17		37 33	
"	" 18		191 09	
"	" 19		123 05	
"	" 20		450 51	
"	" 21		299 96	
"	" 22		231 84	
"	" 23		330 90	
R. C.	" 1		232 64	
"	" 2		179 20	
Glow Union section			124 00	
				$7,253 33

MID-SUMMER GRANT.

1899.				
July 1.—John Condie, school section No.	1		$ 7 40	
W. W. Woods, "	" 2		14 65	
Alex. Duncan "	" 3		8 30	
Moses Doyle, "	" 4		20 55	
Daniel O'Connor, "	" 5		27 65	
John Knowles, "	" 6		17 55	
James Sulley, "	" 7		25 20	
John York. "	" 8		37 45	
John C. Campbell, "	" 9		9 95	
Thos. Stanley, "	" 10		35 05	
J. L. Rolston, "	" 11		76 90	
David Fraser, "	" 12		18 50	
Joseph York, "	" 13		29 95	
W. J. Minoque. "	" 14		10 90	
A. L. McTavish. "	" 15		55 10	
James McCormick, "	" 16		8 00	
Alex. McMaster, "	" 17		90	
William Clapp, "	" 18		22 30	
C. G. Lindsay, "	" 19		5 75	
George Howell, "	" 20		43 50	
Thos. A. Surtees, "	" 21		14 75	
Jonothan Kerr, "	" 22		20 35	
Henry Evans, "	" 23		18 35	
				$529 00
				$17,297 64

LOANS.

1899.			
Forward			$17,297 64
Jan. 3.—Quebec Bank, note paid		$200 00	
Dec. 27.— " "		500 00	
			$700 00

ELECTIONS.

Jan. 10.—F. Iveson, municipal election expenses	$61 00	
Nov. 24.—Joseph Taylor, hall rent for elections	3 00	
		$64 00

REFUNDS.

Jan. 7.—E. Whiteside, refund for statute labour	$7 00	
April 15.—W. A. Waddell, refund, school in Gloucester	4 18	
Dec. 15.—Mrs. P. McGuire, refund, statute labour tax on part lot 30, 1st concession	3 00	
Dec. 15.—Mrs. P. McGuire, refund of taxes charged in error to Doyle Creek	1 12	
Dec. 15.—George Reany, local school rate, school sections No. 10 and 111. Assessors placed him in section No. 11 in error	1 88	
Dec. 15.—Wm. Doyle, refund statute labour tax paid to county treasurer, the labour having been performed	3 21	
		$20 39

Ditches and Watercourses.

Mar. 4.—John Tobin, digging in award ditch	$ 4 50		
Oct. 28.—John Ralph, repairing culvert on Murray award ditch	1 00		
Oct. 28.—Joseph Allen, ditching on the Allen award	5 00		
Oct. 28.—James Moses, ditching on the Allen award between 1st and 2nd concessions	44 78		
Nov. 11.—John Kennedy, cleaning award ditch, Kent st., Metcalfe	2 50		
Nov. 16.—Wm. Atchison, cleaning Atchison award ditch	14 60		
Nov. 25.—Thos. Booth, culvert on Mitchell award ditch between lots 5 and 6, concession 9	10 00		
Dec. 4.—Edward Johnston, cleaning out award ditch between lots 20 and 21, concession 7	75		
Dec. 23.—James Saunders, cleaning award ditch opposite 31, between concessions 4 and 5	2 00		
			$85 13

Interest.

1899.			
Jan. 3.—Quebec Bank, interest on notes	$3 00		
Dec. 27.— " "	7 75		
			$10 75

Plant.

June 5.—Thos. Kerr, blade for road scraper	$ 6 50		
July 25.—Robert Gamble, steel scraper	7 50		
Dec. 4.—Sawyer & Massey, on account grader	100 00		
			$114 00
			$18,291 91
By balance, cash on hand			872 69
			$19,164 60

Abstract of Receipts, 1900.

Cash on hand December 31, 1899			$872 69
Ontario Government school grant			526 00
License Fund			341 61
Taxes, 1899, per Jos. York, collector	$4,242 55		
" 1899, " Hugh J. Clelland, collector	2,408 11		
" 1900, " Jos. York, collector	3,480 00		
" 1900, " Hugh J. Clelland, collector	2,898 96		
" 1900, " Jos. York, collector	2,911 20		
			16,028 82
Toll gate rent, per Mrs. Fagan	$448 81		
" Mrs. Ryan	135 00		
			583 81
Fines imposed by Police Magistrate			22 31
Town hall rents			9 00
Miscellaneous, awards, etc.			37 20
Maxville bridge, Carleton Co's share			13 40
Loans, per Jas. Simpson			1,700 00
			$20,134 84

Abstract of Expenditure, 1900.

Roads and bridges	3,060 57	
Ditches and culverts	618 80	
Printing and stationery	41 51	
Town hall maintenance	70 19	
Elections	177 65	
Charity	18 60	
Interest	14 58	
Salaries and allowances	889 00	
Board of Health	23 00	
Refunds	31 95	
Miscellaneous	197 85	
Ditches and water courses	78 05	

Awards, engineer's and clerk's fees	581 55	
Findley Creek, legal fees	15 00	
School sections, levy	7,109 18	
School grant, midsummer	526 00	
County of Carleton, rates, 1899	4,000 00	
Metcalf police village	235 00	
School debentures	167 49	
School debenture coupons	36 00	
Macadamized road debentures	406 18	
Share of Findley Creek debentures	11 71	
Greey Creek debenture fund	857 72	
Doyle Creek debenture fund	167 00	
Loans, per Jas. Simpson	500 00	
		$19,834 58
Cash on hand Dec. 31, 1900		300 26
		$20,134 84

Receipts.

1900.

Cash on hand December 31st, 1899 ..... $872 69

Toll Gate Rent.

Jan. 16.—Mrs. Fagen, rent for	$42 08		
" Amount on note	5 00		
Mar. 12.— " Rent for	42 08		
" Amount and interest on note	5 50		
Apr. 16.— " Rent for February	42 08		
" Amount and interest on note	5 50		
May 8.— " Rent for March	42 08		
" Interest on note	50		
June 7.— " Rent for April	42 08		
" Interest on note	50		
" Rent for May	42 08		
July 10.— " Rent for June	42 08		
" Interest on note	50		
Aug. 3.— " Rent for July	42 08		
Sep. 12.— " Rent for August	42 08		
July 28.— " Balance of note due	52 59		
			448 81
Oct. 24.—Mrs. Ryan, rent for	$45 00		
Nov. 21.— " rent for	45 00		
Dec. 28.— " rent for November	45 00		
			135 00

License Fund.

July 28.—Robert Dow, County Russell License Fund	$330 00	
Robert Dow, County Russell License Fund	11 61	
		341 61

Maxville Bridge.

Apr. 18.—H. Rielly Co., Carleton share Maxville bridge	$13 40	
		13 40

Loans.

July 4.—James Simpson, money borrowed by note from Mr. O'Brien	$500 00	
Sep 1.— " money borrowed	500 00	
Oct. 5.— " "	500 00	
Nov. 9.— " "	200 00	
		1,700 00

Government Grant, Schools.

July 5.—Midsummer grant	$526 00	
		526 00

Miscellaneous.

Apr. 16.—F. Iveson	David Quinn's portion Eng. fees Scharfe award	$3 58		
Sep. 10.— "	J. Graham, fees, connection award made by Russell, Eng., 1895	3 50		
Oct. 5.— "	Eng. fees charged Richard James Russell in Thos. W. James' award	1 50		
Nov. 22.—Frank Hayes	Thos. James, award ditch appeal *re* Cumberland's share	11 27		
Dec. 15.—Henry Iveson	Use of grader per Cowan & Fraser	2 00		
Dec. 17.—James Simpson	Bal. library from town hall sold to H. McGier	3 60		
Dec. 19.—E. Pelton	Charges against S. Gow, awards filed Feb. 3rd and Aug. 18, 1900	11 75		
				37 20

Town Hall Rentals.

Jan. 1.—Michael Sweeney, rent town hall		$3 00	
Mar. 19.— " "		3 00	
May 18.— " "		3 00	
			9 00

Fines.

June 13.—L. A. Smith, fines *re* Stewart & McConnell		1 95	
Sep. 17.—L. A. Smith, fines *re* Burns & Fox		20 36	
			22 31

Taxes, 1899.

Jan. 4.—Joseph York, collector, 1899		$740 00	
Jan. 13.— " "		310 00	
Jan. 16.— " "		475 00	
Feb. 1.— " "		565 00	
Feb. 10.— " "		395 00	
Mch. 10.— " "		400 00	
Apr. 4.— " "		480 00	
Apr. 25.— " "		225 00	
May 8.— " "		120 00	
May 18.— " "		172 00	
May 26.— " "		355 23	
Balance taxes due		5 32	
			4,242 55
Nov. 12.—Joseph York, collector, 1900		$300 00	
Nov. 24.— " "		270 00	
Nov. 28.— " "		110 00	
Dec. 1.— " "		570 00	
Dec. 5.— " "		900 00	
Dec. 7.— " "		300 00	
Dec. 12.— " "		650 00	
Dec. 15.— " "		380 00	
			3,480 00
Jan. 8.—Hugh J. Clelland, collector, 1899		350 00	
Jan. 27.— " "		450 00	
Feb 24.— " "		465 00	
Mar. 31.— " "		325 00	
Apr. 14.— " "		195 00	
May 26.— " "		456 36	
June 30.— " "		71 00	
July 23.— " "		126 00	
July 28.— " "		57 75	
			2,496 11
Nov. 24.—Hugh J. Clelland, collector, 1900		$765 00	
Dec. 31.— " "		2,133 96	
			2,898 96

Dec. 20.—Joseph York, collector, 1900		$675 00	
" "		335 00	
Dec. 22.— " "		380 00	
Dec. 24.— " "		250 00	
Dec. 27.— " "		300 00	
" "		100 00	
Dec. 31.— " "		871 20	
			2,911 20
	EXPENDITURE.		$20,134 84

Roads and Bridges.

Jan. 12.—George York	20 00	
Jan. 15.—Timothy Leaghy	12 00	
Jan. 27.—James S. Campbell	12 05	
Colen Patterson	3 00	
James O'Rourke	6 00	
Feb. 12.—Samuel Woods	28 00	
Mar. 22.—Daniel McGinnes	20 00	
Mar. 16.—T. G. Scrivens	4 55	
Mar 30.—T. G. Scrivens	6 00	
Mar. 31.—Frank Sullivan	3 00	
Apr. 3.—Gidion Lane	13 43	
Apr. 14.—George Acre	20 00	
Apr. 16.—John P. Carson	12 00	
Apr. 21.—John Higgins	30 90	
May 3.—John James	1 00	
May 15.—James Simpson	54 55	
May 18.—George Sully	3 75	
June 1.—Edward Scrivens	12 21	
June 12.—Thos. Booth	5 00	
June 13.—John Parks	1 50	
June 15.—Thos. Stanley	2 00	
June 16.—Morris Leaghy	5 00	
June 23.—Albert Blair	5 00	
June 30.—Robert Bickford	12 00	
May 26.—John Parks	1 00	
Daniel A. McLaurin	1 25	
July 9.—Robert Bickford	10 00	
A. J. Beckstead	1 10	
July 14.—James O'Rourke	25 00	
July 18.—T. G. Scrivens	7 15	
J. A. York	2 85	
July 28.—J. Leslie	1 25	
Aug. 11.—Henry Iveson	45 00	
Patrick Conlon, Jr.	20 00	
Aug 15.—James Simpson	1 25	
Aug. 20.—T G. Scrivens	6 00	
Aug. 25.—Thos. Bulger	36 00	
J. R. Blanchfield	53 56	
Sep. 4.—T. G. Scrivens	27 50	
Sep. 19.—Michael Consina	11 50	
Sep. 22.—Robt. Woods	5 00	
Oct. 6.—Robt. Stanley	8 00	
Oct. 15.—G. L. Dickinson	35 00	
Oct. 18.—Maurice Leaghy	8 00	
George Morris	15 00	
Oct. 19.—Patrick Ralph	2 00	
John Carson	4 00	
Oct. 27.—James Herbert	6 00	
"	16 50	
Daniel Kennedy	8 03	
Nov. 12.—Wm. Mansfield	27 90	
Nov. 24.—M. Nolan	105 00	
Gidion Lane	3 25	
Duncan Cameron	13 00	
Robert Waddell	12 70	
Hugh Clelland	23 10	

Nov. 24.—Donald Campbell	5 00	
Wm. Harvey	30 00	
Nov 26.—James Graham	2 00	
"	5 25	
Nov. 29.—Sawyer & Massey	108 71	
Nov. 30.—Henry Nolan	5 00	
Dec. 10.—James McLaurin	6 00	
Dec. 11.—Sawyer & Massey	20 00	
Dec. 12.—Frank Casserly	2 00	
George W. Acres	12 00	
Dec. 15.—James Minnions	30	
H. Iveson	23 80	
Albert Stanley	3 00	
Dec. 28.—James Simpson	50	
Dec. 29.—John Carson	9 00	
Dec 30.—Francis Wood	6 00	
Dec. 31.—J. R. Campbell	30 20	
"	9 00	
Mar. 8.—Duncan Carkner, per account	113 92	
May 26.—W. J. Moses, lumber	11 92	
Aug. 4.—Duncan McArthur, account repairs	9 40	
Nov. 12.—Charles Cameron, blacksmithing	2 60	
Dec. 31.—David Kennedy, account repairs	6 10	
Jan. 8.—James McCooye, part payment account McEwen's bridge	30 00	
Feb. 24.—James McCooye, part payment on McEwen's bridge contract	80 00	
Mar. 31.—James McCooye, building approach to McEwen's bridge and cutting stumps between 8th and 9th concession opposite lot 6	12 00	
July 7.—James McCooye, balance on McEwen's bridge as per contract	37 00	
Dec. 22.—James McCooye, account bridge contract	25 00	
" "	18 00	
Jan. 20.—Terry Sullivan, pt payment on Kenmore bridge contract	50 00	
Feb. 24.—Terry Sullivan, part payment on bridge contract...	200 00	
Mar. 31.— " on account bridge contract	400 00	
July 9.— " Bridge contract as per order	100 00	
Oct. 6.— " Extra work on Kenmore bridge	297 54	
Feb. 5.—Alex. Rushford, stoning and gravelling between 9th and 10th concession, opposite lot 2	20 00	
July 19.—Alex. Rushford, balance contract stoning and grading between 9th and 10th concession, opposite lot 42	15 00	
July 23.—Jno. Robertson, crushing 75 cord stone	158 50	
Aug. 10.— " account stone crushing	50 00	
Sep. 1.— " crushing stone	150 00	
Oct. 12.— " "	150 00	
" "	10 00	
		3,060 57

Ditches and Culverts.

Jan. 3.—William Toms	$10 00
Jan. 8.—Colin Patterson	3 00
Jan. 15.—James Scrase	6 00
Apr. 30.—John McRostie	6 00
Elias Scarf	9 00
May 5.—Daniel McDowell	3 00
May 18.—George Sully	5 38
May 26.—Henry Armstrong	5 00
Dennis O'Connor	15 00
June 8.—William Owens	13 00
June 30.—Jno. Brownlee	1 00
Colin Stewart	18 00
James Saunders	20 00
Robert Clelland	7 00

July 13.—Patrick Ralph	10 00	
"	4 00	
"	1 25	
"	10 00	
Thomas Saunders	10 00	
July 14.—James O'Callaghan	2 00	
July 28.—James Herbert	3 00	
Michael Fagen	3 00	
Aug. 11.—James Shepherd	1 25	
Aug. 15.—Wm. O'Brien	26 00	
Aug. 25.—David Kelly	7 50	
Sep. 3.—Donald Campbell	6 00	
Sep. 8.—John Jorden	10 00	
Sep. 18.—Thos. Bulger	5 00	
Wm. O'Brien	5 75	
Sep. 26.—Thos. Bulger	12 00	
Sep. 29.—Wm. O'Brien	7 00	
Jno. O'Callaghan	12 42	
James O'Callaghan	12 92	
Wm. Allen	6 00	
R. J. Clelland	11 20	
James Saunders	10 00	
Jno. Rice	30 00	
Oct. 10.—W. R. Scarf	3 00	
Oct. 18.—R. S. Hill	10 00	
Oct. 19.—Jno. Carson	2 00	
Patrick Ralph	3 00	
Oct. 27.—Nicholas Evans	132 25	
"	10 00	
Nov. 10.—C. Thomas	5 25	
Nov. 12.—George Walker	6 00	
Nov. 20.—Wm. Waddell	3 00	
Jno. Park	9 00	
Nov. 22.—Sydney Waddell	6 75	
Henry Nolan	13 26	
Nov. 23.—Hugh McAlinson	2 50	
Nov. 24. P. Ralph	3 50	
W. J. Flegg	4 00	
Nov. 30.—Elisha Scharf	13 00	
John Jorden	10 71	
Dec. 1.—Wm. Kincade	3 38	
George Latimer	5 00	
Dec. 11.—James Corcoran	6 00	
Dec. 15.—Dennis Hurley	8 00	
A. Donaldson	4 00	
R. Clelland	2 00	
"	2 15	
J. Kilfoyle	1 50	
W. J. Moses	2 88	
Dec. 22.—George Sally	2 00	
Dec. 24.—T. B. Acres	6 00	
Dec. 29.—John Douglas	5 00	
John Coleman	6 00	
		618 80

Awards.

Jan. 27.—J. H. Moore, fees *re* Scharfe & McEvoy awards ...	$76 50	
Clerk's fees *re* Scharfe & McEvoy awards	35 59	
Mar. 9.—J. H. Moore, Saunders' award, Eng., and clerk's fees	65 84	
J. H. Moore, Saunders' award, portion payable by township of South Gower	7 50	
Aug. 25.—J. H. Moore, fees *re* Andrew Hay's award, ditch ...	25 42	
Sep. 12.—J. H. Moore, *re* Thos. Taylor award, ditch	55 75	
Clerk's fees *re* Thos. Taylor award, ditch	22 44	
Sep. 17.—J H. Moore, *re* Robt. McIntyre award, ditch	25 75	
Clerk's fees, *re* Robt. McIntyre award, ditch	5 75	
Sep. 28.—J H. Moore, *re* James Simpson award	33 50	

	Clerk's fees *re* James Simpson award	15 48	
	J. H. Moore, *re* James Moses' award	23 73	
	Clerk's fees *re* James Moses' award	7 08	
Oct 11.	—J. H. Moore, *re* Thos. James' award	20 50	
	Clerk's fees, *re* Thos. James' award	9 52	
Nov. 30.	—J. H. Moore, *re* Harnet award	50 00	
	Clerk's fees *re* Harnet award	18 54	
	J. H. Moore, *re* Evans' award	33 75	
	Clerk's fees *re* Evans' award	13 59	
	J. H. Moore, *re* Dempsey award	29 75	
	Clerk's fees *re* Dempsey award	5 57	
			581 55

Board of Health.

Aug. 15.	—James Caldwell, ambulance to Ottawa	$8 00	
Nov. 24.	—A. W. Evans, caring for M. Henderson during illness	12 00	
Dec 31.	—C. Morrow, M.D., attending Malcolm Henderson at Wood Evans' house	3 00	
			23 00

Town Hall Maintenance.

Feb. 24.	—Hugh McKay, 2 cords wood use town hall	$2 50	
	James Mullins, 3 cords wood use town hall	3 00	
Nov. 22.	—M. Garrow, labor and lumber	21 00	
	Michael Sweeney, work at town hall	10 00	
Nov. 30.	—Henry McGirr, work at town hall	5 25	
Dec 10.	—Jno. A. McGregor, insurance premium on $2,100	27 75	
Dec. 28.	—James Simpson, 2 bus. lime for town hall from Ottawa	44	
	James Simpson, freight on lime for town hall from Ottawa	25	
			70 19

School Debentures.

Feb. 24.	—Wm. Loney, debenture No. 1	$160 00	
			$160 00

Coupons.

Feb 24.	—School section No. 13, debenture 1, coupon No. 1	$36 00	
			$36 00

Miscellaneous.

Jan. 9.	—F. Iveson, attending Court of Revision and expense	$10 50	
Jan. 19.	—Ogara, Wyld & Osler, legal fees	35 00	
Jan. 30.	—Bishop & Smith, legal fees	20 00	
Feb. 9.	—Chief Bliss, account November 29th, 1899	3 70	
Mar. 14.	—McCraken, Henderson & McDougall, legal fees	45 00	
July 13.	—James Graham, watching Cochranes, time of fire	2 00	
Sep. 11.	—F. Iveson, posting and distributing voters' lists, 1900	2 59	
Oct. 11.	—F. Iveson, costs in connection with the appeal against the award made on the requisition of Thos. W. James Osgoode's share 1/3	34 03	
Nov 13.	—F. Iveson, costs *re* revision of voters' lists, 1900, by County Judge	9 90	
Dec. 10.	—James McLaurin, lantern for toll gate	2 25	
Dec 19.	—Joseph Allen, auditing treasurer's books, 1900	12 00	
	Andrew Imlay, auditing treasurer's books, 1900	12 00	
Dec 24.	—William Wallace, coal oil and nails	7 98	
Dec. 28.	—James Simpson, carrying parcels by stage	90	
			197 85

Salaries and Allowances.

May 26.—Joseph York, collector 1899 taxes	$55 00	
June 2.—Andrew Walker, assessor, 1900	100 00	
July 28.—Hugh J. Clelland, collector, 1900	40 00	
Dec. 15.—Andrew Walker, collector, equalizing S. S. No. 19	5 00	
James Simpson, reeve	40 00	
" stationery and postage	10 00	
" for services selling and inspecting	15 00	
J. B. Sully, councillor	40 00	
" services selling and inspecting	15 00	
James Herbert, councillor	40 00	
" services selling and inspecting	25 00	
Owen Sullivan, councillor	40 00	
" services selling and inspecting	15 00	
Hugh J. Clelland, councillor	40 00	
" services selling and inspecting	15 00	
Frank Iveson, clerk	140 00	
" voters' lists	30 00	
" divis. registrar	20 00	
" returning officer	10 00	
" selecting jurors	10 00	
Hugh J. Clelland, stationery and postage	15 00	
Andrew Walker, voters' lists	3 00	
James McLaurin, treasurer	80 00	
" stationery and postage	10 00	
James Simpson, selecting jurors	3 00	
John McEvoy, supt. road div. No. 1	8 00	
R. J. Clelland, " 2	8 00	
A. Crerar, " 3	8 00	
Peter Kearns, " 4	16 00	
Thos. Stanley, " 5	8 00	
Michael Sweeney, caretaker town hall	20 00	
" extra attendance town hall	5 00	
		889 00

Printing and Stationery.

Jan. 9.—*Municipal World*, printing and supplies	$26 71	
Journal Printing Co., printing voters' lists	8 30	
Jan. 28.—Mortimer Co., receipt book	6 50	
		41 51

County Rates.

Jan. 29.—H. Reilly, account county rates, 1899	$1,300 00	
Mar. 9.— " "	300 00	
Mar. 14.— " "	700 00	
Apr. 17.— " "	500 00	
Apr. 20.— " "	100 00	
June 9.— " "	700 00	
Nov. 14.— " "	400 00	
		4,000 00

Doyle Creek Fund.

Dec. 13.—Quebec Bank, deposit	$167 00	
		167 00

Charity.

Jan. 29.—1 bbl. flour to assist Mr. Perry	$4 00	
Apr. 9.—For Matthew McDowell	5 00	
Aug. 25.—2 bags flour, A. Perry and M. McDowell	4 60	
Nov. 24.—To assist Thos. Kinsella	5 00	
		18 60

Grey Creek Fund.

May 8.—Quebec Bank, deposit	$157 72	
Sep. 12.— "	150 00	
Nov. 12.— "	400 00	
Dec. 13.— "	150 00	
		857 72

Finley Creek.

Mar. 14.—McCracken, Henderson & McDougall, legal fees ...	$15 00	
July 21.—Wm. Smith, Osgoode's share Finley Creek debenture, 1900	11 71	
		26 71

Mac. Road Fund.

June 27.—Quebec Bank, deposit	$406 18	
		406 18

School Debentures.

Dec. 20.—J. A. York, S. S. No. 13, school lab. year, 1899	$7 49	
		7 49

Metcalfe Police Village.

Oct. 27.—J. L. Rolston, license fund as per resolution council 1899	25 00	
Dec. 15.—J. L. Rolston, license fund as per resolution council 1899	50 00	
Dec. 13.—Amount of levy	160 00	
		235 00

Midsummer Grant.

No. 1	$8 20	
No. 2, W. W. Wood	11 70	
No. 3, Alex. Duncan	9 35	
No. 4, Phil. McEvoy	19 65	
No. 5, Bernard Brennan	29 10	
No. 6, John Knowles	18 70	
No. 7, John W. Blair	26 25	
No. 8, J. W. York	37 40	
No. 9, Andrew Robertson	11 90	
No. 10, Thomas Stanley	37 25	
No. 11, J. L. Rolston	65 10	
No. 12, D. Fraser	22 40	
No. 13, Joseph York	26 65	
No. 14, J. W. Minoque	7 95	
No. 15, A. L. McTavish	48 05	
No. 16, W. C. McVeigh	8 05	
No. 17, A. Kennedy	1 55	
No. 18, Wm. Clapp	21 65	
No. 19, C. G. Lindsay	3 75	
No. 20, Geo. Howell	46 85	
No. 21, Thos. Surtees	17 45	
No. 22, Jno. Kerr	22 05	
No. 23, Jno. A. Rice	25 00	
		526 00

Schools.

School Section No. 1.....	$222 22	
" 2.....		
" 3.....	304 00	
" 4.....		
" 5.....	280 11	
" 6.....	275 92	
" 7.....	353 61	
" 8.....	351 13	
" 9.....	264 52	
" 10.....	324 96	
" 11.....	720 00	
" 12.....	550 44	
" 13.....	301 20	

School Section No. 14	300 02	
" 15	361 84	
" 16	159 00	
" 17	43 02	
" 18	190 29	
" 19	142 14	
" 20	479 70	
" 21	325 00	
" 22	251 64	
" 23	333 50	
School Section R. C. No. 1	242 79	
School Section R. C. No. 2	220 32	
Glou. Union	111 81	
		7,109 18

Loans.

Jan. 3.—James Simpson	$500 00	
		500 00

Elections.

Jan. 9.—F. Iveson, expense *re* municipal election	$61 65	
Paynter & Abbott, printing for 1899, also blanks for late election	116 00	
		177 65

Ditches and Water Courses.

Jan. 8.—Colin Patterson, cleaning Hogan award between Osgoode and Gloucester	5 70	
Sep. 29.—S. McEvoy, culvert between 2nd and 3rd concession McEvoy award, ditch	8 50	
Oct. 19.—Patrick Ralph, cleaning Murray award, ditch	18 60	
Nov. 24.—J. A. Madden, cleaning A. Hays' award, ditch	8 00	
L. Saunders, culvert on Tom Taylor's award, ditch	20 00	
Nov. 26.—James Graham, cleaning Argue award between Osgoode and Russell	2 25	
Dec. 15.—Thos. Waddell, culvert on Thos. James' award, ditch between lots 5 and 6, concession 10	9 00	
A. Watchorn, work on Thos. Taylor award	6 00	
		78 05

Refunds.

Jan. 27.—Michael O'Brien, refund over assessment on lot 16, concession 2	$9 90	
Mar. 6.—Robert McKendry, refund of statute labor tax	3 00	
Mar. 14.—Wm. Waddell, school tax to a school section, township of Gloucester	3 36	
Mar. 31.—James O'Shea, over assessment of south half lot 18, concession 1	9 90	
Apr. 14.—George Dempsey, refund of statute labor tax	3 00	
Apr. 28.—Alex. Kennedy, refund ½ half statute labor tax	1 50	
May 26.—John Stamp, refund amount charged him *re* Grey Creek drain instead of Thos. Burns	1 29	
		31 95

Interest.

Jan. 3.—Interest on note June 6th, 1899	$14 58	
		19,834 58
By balance		300 26
		$20.134 84

Abstract of Receipts, 1901.

Cash on hand, December 31, 1900		$300 26
Ontario Government School Grant		527 00
License fund		352 49
Taxes 1900, per Jas. A. York, collector	$3,949 29	
Taxes 1900, per Hugh J. Clelland, collector	3,368 79	
Taxes 1901, per H. J. Wilson, collector	4,097 02	
Taxes 1901, per W. J. Porteous, collector	7,175 00	
		18,590 00
Taxes 1896, per James Dow	$9 00	9 00
Non-resident taxes, per H. O'Reilly		56 04
Toll gate rent		528 00
Awards, engineer's and clerk's fees		160 85
Miscellaneous, $4.00; town hall rent, $33.00		37 00
Loans		2,000 00
		$22,560 74

Abstract of Expenditure, 1901.

Roads and bridges	$3,278 41	
Ditches and culverts	428 26	
Printing and stationery	267 81	
Town hall maintenance	24 96	
Elections	60 00	
Charity	30 50	
Interest	65 02	
Salaries and allowances	981 50	
Board of Health	4 00	
Refunds	15 54	
Miscellaneous	135 11	
Ditches and watercourses	420 12	
Awards, engineer's and clerk's fees	452 96	
O'Connor drain	6 75	
Saunders drain	30 00	
School sections, levy	8,197 97	
Midsummer school grants	527 00	
County of Carleton rates, 1900	1,700 04	
Metcalfe police village	160 00	
School debentures	160 00	
School debenture coupons	28 80	
Macadamized road debentures	406 11	
Share of Findley Creek debentures	11 71	
Grey Creek debenture fund	863 09	
Doyle Creek debenture fund	160 40	
Loans, sundries	2,200 00	
		$20,616 06
Cash on hand, December 31, 1901		1,944 68
		$22,560 74

Receipts.

Cash balance on hand from 1900		$300 26

Taxes.

Jan. 3.—Joseph A. York, taxes 1900	$335 00	
Jan. 16.— " "	395 00	
Jan. 26.— " "	735 80	
Feb. 9.— " "	505 00	
Feb. 16.— " "	450 00	
Feb. 23.— " "	325 00	
Mar. 2.— " "	340 00	
Mar. 16.— " "	300 00	
Mar. 29.— " "	191 00	
Apr. 10.— " "	115 00	
Apr. 27.— " "	100 00	
May 25.— " "	128 28	
July 30.— " "	29 21	
		3,949 29

Jan. 14.—Hugh J. Clelland, taxes 1900	$843 00	
Jan. 26.— " "	235 00	
Feb. 23.— " "	1,107 46	
Mar. 12.— " "	272 00	
Mar. 30.— " "	251 55	
Apr. 27.— " "	200 00	
May 25.— " "	68 00	
June 29.— " "	181 00	
July 27.— " "	50 00	
Sep. 13.— " "	82 00	
Dec. 17.— " "	78 78	
		3,368 79
Dec. 16.—H. J. Wilson, taxes 1901	$1,901 20	
Dec. 30.— " "	2,195 82	
		4,097 02
June 27.—James Dow, balance taxes 1896	$ 9 00	9 00
Dec. 3.—W. J. Porteous, taxes 1901	230 00	
Dec. 6.— " "	495 00	
Dec. 10.— " "	290 00	
Dec. 11.— " "	285 00	
Dec. 12.— " "	130 00	
Dec. 16.— " "	420 00	
Dec. 17.— " "	240 00	
Dec. 18.— " "	460 00	
Dec. 19.— " "	115 00	
Dec. 21.— " "	1,345 00	
Dec. 23.— " "	400 00	
Dec. 26.— " "	430 00	
Dec. 28.— " "	550 00	
Dec. 28.— " "	640 00	
Dec. 30.— " "	675 00	
Dec. 31— " "	470 00	
		7,175 00
Mar. 2.—H. Rielly, N. R. lands	$56 04	56 04

Awards.

1901.		
Jan. 7.—F. Iveson, R. Clelland, fees *re* Taylor & Hassett award	$13 37	
Mar. 18.—F. Iveson, eng. fees *re* McArthur, W. H. Robertson & B. Stearns, in T. Gillespie award	21 03	
Mar. 18.—Colin Patterson, Glou. share ditch which Osgoode paid as per resolution council, 1897	3 00	
Apr. 3.—F. Iveson, Wm. Loney's eng. fees *re* Dempsey award	4 11	
Apr. 8.—F. Iveson, Jno O'Callaghan's fees *re* Thos. Gillisie's award	7 00	
May 28.—F. Iveson, J Clelland's fees *re* Wm. Taylor's award	3 96	
Aug. 5.—F. Iveson, Jno. Cooper's fees *re* J. Cooper award	10 26	
Aug. 5.—F. Iveson, Jno. W. York's fees *re* Hassett award	8 69	
Aug. 12.—F. Iveson, Mrs. Jno. Martin's fees *re* J. Campbell award	5 67	
Sep. 12.—F. Iveson, Robt. Morrison's fees *re* J. Cooper award	6 51	
Sep. 12.—F. Iveson, Thos. Gillisie's fees *re* Thos. Gillisie award	9 01	
Oct. 3.—F. Iveson, clerk's fees	23 80	
Oct. 10.—F. Iveson, S. Woods' fees *re* Woods award and Terrance Daley's fees *re* Plunkett award	14 59	
Oct. 14.—F. Iveson, J. Murray's fees *re* S. Woods award	8 64	
Oct. 28.—F. Iveson, clerk's fees *re* awards	21 21	
		160 85

Toll Gate Rent.

Feb. 15.—Mrs. Ryan, toll gate rent	$45 00
Mar. 9.— " "	45 00
May 17.— " "	45 00
June 12.— " "	45 00

July 8.—Mrs. Ryan, toll gate rent	45 00	
Aug. 2.— " "	45 00	
Aug. 20.— " "	45 00	
Sep. 26.— " "	45 00	
Oct. 29.— " "	42 00	
Nov. 22.— " "	42 00	
Nov. 28.— " "	42 00	
Dec. 23.— " "	42 00	
		528 00

License Fund.

Aug. 29.—Robert Dow, license fund	$330 00	
Aug. 29.— " "	22 49	
		352 49

Loans.

1901,		
June 3.—James Simpson, for current expenses	$500 00	
July 2.—James Simpson, money borrowed from Bank of Ottawa	1,000 00	
Oct. 3.—James Simpson, money borrowed from Bank of Ottawa	500 00	
		2,000 00

Mid-Summer School Grant.

July 2.—Hugh Rielly	$527 00	527 00

Miscellaneous.

Jan. 5.—Michael Sweeney, rent town hall	$3 00	
Jan. 12.— " "	3 00	
Jan. 28.—Mr. Latimer, one pine tree	1 00	
Mar. 8.—Michael Sweeney, rent town hall	6 00	
June 5. " "	3 00	
Nov. 18.— " "	12 00	
Dec. 6.— " "	3 00	
Dec. 24.— " "	3 00	
June 25.—Henry Pipers, statute labor for year 1901	3 00	
		37 00
		$22,560 74

EXPENDITURE.

Roads and Bridges.

1901,	
Jan. 11.—George York	$10 50
Jan. 14.—John York	10 50
Jan. 14.—Robert Wood	30 00
Jan. 17.—Kenneth McDonald	21 00
Jan. 17.—Ogara, Wyld & Osler	100 00
Jan. 22.—Sam Woods	3 25
Jan. 30.—Daniel J. Cameron	55 89
Feb. 19.—Carkner & McMaster Bros.	191 41
Mar. 5.—Terry Sullivan	10 00
Mar 7.—Charles Robart	4 68
Mar. 19.—Hugh Paden	75
Mar. 30.—Rodger Brisbon	26 00
Mar. 30.—Hugh McGuire	60 00
Apr. 3.—Charles Boyd	25 00
Apr. 11.—Robert McKeown	10 00
Apr. 22.—George Morris	3 00
Apr. 27.—George York	12 00
Apr. 27.—John Brunton	10 00
Apr. 29.—Peter Cornrie	3 00
Apr. 29.—Morris Leaghy	2 50

May 4.—T. G. Scrivens	5 25
May 6.—James Simpson	24 75
May 11.—John Grey	2 00
May 25.—Jas. Stewart & Daniel McDiarmid	2 50
May 25.—John R. Blanchfield	20 00
May 25.—Bernard Brennan	5 00
May 25.—Michael O'Brien	2 00
May 29.—Thomas Deverix	5 00
May 30.—Gidion Lane	2 25
June 7.—Harmon Acres	40 00
June 8.—Peter J. Kearns	14 00
June 11.—Patrick Ralph	15 00
June 12.—George E. Sully	8 00
June 17.—Michael O'Brien	10 80
June 26.—Morris Leaghy	4 00
June 27.—Wm. Gray	4 00
June 28.—George Morris	7 00
June 29.—Thos. Kelly	1 00
June 29.—Joseph Evans	9 50
June 29.—A. P. Wilson	40 00
July 3.—Michael Ryan	1 00
July 4.—Michael L. Burns	50 00
July 6.—Robt. Bickford	8 00
July 6.—John Grey	2 00
July 26.—George Graham	2 00
July 27.—A. P. Wilson	96 50
July 27.—Wm. Saunders	29 75
July 27.—J. R. Blanchfield	31 00
July 27.—J. R. Blanchfield	8 15
Aug. 1.—Peter Dalglish	4 50
Aug. 1.—John Stanley	4 00
Aug. 2.—R. Gamble	7 50
Aug. 18.—A. Doyle	6 50
Aug. 22.—Wm. Kincode	6 00
Aug. 24.—Adolph Letrak	2 50
Aug. 26.—J. P. Gillisie	5 50
Aug. 29.—Edward Johnston	5 95
Aug. 31.—John Campbell	3 00
Aug. 31.—John O'Connor	2 50
Aug. 31.—John Campbell	35 00
Aug. 31.—Robt. Stewart	2 50
Aug. 31.—James Herbert	2 00
Aug. 31.—John R. Campbell	63 75
Sep. 2.—Gidion Lane	10 25
Sep. 4.—Wm. Reaney	10 00
Sep. 9.—Thos. Waddel	8 00
Sep. 13.—Peter McEwen	5 50
Sep. 13.—James Brunton	5 00
Sep. 21.—James Anderson	11 00
Sep. 27.—Francis Woods	6 00
Sep. 27.—James Simpson	26 50
Sep. 28.—John Dewar	9 00
Oct. 5.—Morris Leaghy	5 00
Oct. 8.—Wm. Hill	184 78
Oct. 19.—George Morris	22 50
Oct. 25.—Fred Latimer	37 50
Oct. 26.—Charles Stevens	5 00
Oct. 26.—Duncan Ferguson	36 00
Nov. 2.—David Tighe	1 50
Nov. 2.—Alex Crerar	13 00
Nov. 2.—Charles Scrivens	2 65
Nov. 4.—George Reany	2 00
Nov. 4.—Charles Scrivens	5 00
Nov. 7.—John L. Report	12 75
Nov. 7.—Henry Sheldrake	5 00
Nov. 14.—R. W. Cherry	6 00
Nov. 18.—James Popst	1 25
Nov. 19.—Luke Evans	4 00
Nov. 23.—Charles Scrivens	14 35

Nov. 29.—Michael O'Brien	4	00
Nov. 30.—R. S. Butler	3	75
Nov. 30.—E. Henderson	5	00
Nov. 30.—Patrick Sullivan	67	50
Nov. 30.—W. J. Workman	51	00
Nov. 30.—Case Thomas	3	00
Nov. 30.—J. A. Morrison	6	00
Nov. 30.—R. J. Clelland	46	75
Dec. 7.—Charles Cameron	1	65
Dec. 9.—Edward Johnston	25	00
Dec. 12.—Jno. O'Brien	11	10
Dec. 16.—Colin Stewart	3	00
Dec. 16.—Wm. Gordon	1	25
Dec. 16.—J. B. Blanchfield	10	00
Dec. 16.—C. Blanchfield	2	50
Dec. 16.—Peter J. Kearns	1	00
Dec. 16.—Alex. Crerar	1	00
Dec. 16.—R. J. Clelland	3	50
Dec. 4.—James Morrison	9	00
Dec. 23.—Thomas Deverix	7	00
Dec. 23.—Joseph Leslie	1	00
Dec. 30.—Henry Arcaw	2	00
Dec. 30.—Uriah Saunders	5	00
Dec. 30.—John Gillisie	7	00
Oct. 12.—K. A. Kennedy	12	25
Jan. 14.—James McCooyee, account bridge contract, by order D. Carkner	57	00
Feb. 23.—James McCooyee, part on account building Douglas bridge	125	00
July 3.—James McCooyee, balance in full of Douglas bridge contract	75	00
Jan. 31.—Thos. Booth, repairing Booth's bridge	75	00
July 12.—Thos. Booth, balance of bridge contract between 5 and 6 in 8th concession	25	00
Feb. 9.—John Brunton, repairing bridge on boundary between Osg. and Russell, opposite lot 38 in 11th concession	17	00
Mar. 5.—Terry Sullivan, balance contract Kenmore bridge	75	00
Mar. 12.—John Carson, raising and repairing Cochrane's bridge	70	00
June 8.—John Carson, drawing stone to Cochrane's bridge in 10th concession, between lots 20 and 21, and one day of man	15	00
Mar. 21.—Henry Armstrong, part bridge contract on Quail's bridge between 7th and 8th concessions, opposite lot 3	200	00
July 2.—Henry Armstrong, balance on Quail bridge contract per order D. Carkner	40	00
Apr. 17.—Duncan Cameron, repairing D. Cameron's bridge, between 8th and 9th concessions opposite lot 24	15	00
July 10.—Fred Latimer, account grading for year 1901	20	00
July 18.—John Bulger, filling holes on boundary between Osgoode and Gloucester	14	00
June 28.—Daniel Kennedy, account stone crushing for 1901	50	00
July 11.—Daniel Kennedy, balance on breaking stone on boundary between Osgoode and Mountain, as per council resolution, by order J. D. McPhail	62	50
Aug. 26.—Daniel Kennedy, account breaking and crushing stone for township	50	00
Sep. 21.—Daniel Kennedy, *re* crushing stone for road	40	00
Oct. 26.—Daniel Kennedy, account stone crushing, year 1901	100	00
Nov. 4.—Daniel Kennedy, account stone crushing, year 1901	15	00
Nov. 13.—Daniel Kennedy, account stone crushing	75	00
Nov. 23.—Daniel Kennedy, account stone crushing	48	50
Dec. 6.—Daniel Kennedy, balance for stone crushing for year 1901	83	50
		3,278 41

Ditches and Culverts.

Jan. 11.—John York	$1 50	
Mar. 7.—James Tierney	1 18	
Apr. 27.—George York	5 00	
Apr. 27.—Albert Logan	1 50	
Apr. 29.—Daniel McLaren	1 50	
Apr. 29.—Cyrus Latimer	1 50	
Apr. 30.—Thomas McCooyon	1 00	
May 4.—Henry Armstrong	2 50	
May 9.—Silas Lenox	1 00	
May 16.—Hugh Paden	5 00	
June 21.—Peter J. Kearns	4 25	
June 29.—Thomas Dalglish	1 00	
July 3.—Thomas Waddell	10 00	
July 5.—H. McCaffrey	12 00	
July 20.—George Latimer	15 00	
July 27.—Robt. Stewart	6 00	
July 27.—Alex Reid	10 00	
July 27.—Vance Allen	2 00	
Aug. 8.—Henry Owens	14 00	
Aug. 22.—John Graham	3 50	
Aug. 24.—James Simpson	2 50	
Aug. 27.—James O'Leary	23 10	
Aug. 30.—John Jordon	42 25	
Aug. 31.—John Doyle	8 00	
Sep. 13.—James Corcoran	3 00	
Sep. 28.—E. Henderson	4 00	
Sep. 28.—John O'Callaghan	7 50	
Oct. 3.—John Bulger	12 00	
Oct. 7.—James Tierney	15 00	
Oct. 8.—John Mitchell	13 20	
Oct. 8.—C. Switzer	25 00	
Oct. 12.—James Simpson	11 25	
Oct. 18.—Edward Johnston	18 80	
Oct. 19.—Xavoir Regibear	17 21	
Oct. 21.—George Reany	3 00	
Oct. 26.—Levi Thomas	20 50	
Oct. 30.—Fred Latimer	3 00	
Nov. 15.—James McDonald	2 50	
Nov. 14.—Sawyer Massey Co.	36 10	
Nov. 16.—Edward Cowan	6 50	
Nov. 30.—T. Butler	2 50	
Nov. 30.—William Harney	5 50	
Nov. 30.—Case Thomas	65	
Nov. 16.—Colin Stewart	2 00	
Nov. 16.—John H. Brownlee	2 00	
Nov. 16.—Daniel McDowell	1 00	
Nov. 16.—Daniel McDowell	4 00	
Nov. 16.—John Douglas	4 00	
Nov. 16.—Samuel Baldry	4 00	
Nov. 16.—George Conrie	1 30	
Nov. 30.—Solomon Mussell	1 00	
Dec. 16.—Peter J. Kearns	1 00	
Dec. 4.—W. J. Moses & Sons	24 77	
		428 26

Ditches and Water Courses.

July 24.—George York, cleaning right of way of Harnett award ditch, being pt. of town portion of same	18 20	
July 25.—Wm. Reaney, building culvert on boundary James award ditch between Osgoode and Russell	16 00	
Aug. 7.—John Hawkins, cleaning award ditch at Mansfield's barn on boundary line, sold by Jas. Herbert, 1899	6 25	
Aug. 8.—Ed. Scrivens, cleaning right of way, township's portion Hassett award	9 30	

Aug. 31.—Samuel Baldry, digging ditch and building culin 1st concession, opposite lot 30, and digging ditch and building culvert on river road, opposite lot 29 in Nixon award	31 00	
Sep. 26.—Edward Johnston, township portion Hassett award ditch	47 25	
Sep. 28.—Thomas Boyd, part payment township's portion Simpson award ditch	29 32	
Sep. 28.—David Quinne, part payment of township portion of No. 2 relief ditch in Simpson award, and for repairing culvert	17 20	
Sep. 28.—Isaac Shirley, digging portion of ditch No. 1 of James Simpson award	54 00	
Sep. 28.—A. Watchorn, digging 8½ rods in Nixon award ditch in broken front	3 40	
Sep. 28.—John Brownlee, digging 20 rods, part of Nixon award	9 00	
Sep. 28.—Samuel Baldry, digging 21 rods along C.P.R. in T. Taylor's award ditch	10 50	
Sep. 28.—John Dewar, cleaning 40 rods award ditch opposite lot 17, and finishing award ditch	5 25	
Oct. 7.—James Tierney, account J. Simpson award, part portion alloted to James Dunning Estate	10 00	
Oct. 11.—Edward Johnston cleaning Thos. Deverix award between 4th and 5th concession opposite lot 20	15 50	
Oct. 26.—Matthew Porteous, cleaning out portion M. Porteous award ditch	1 50	
Nov. 5.—Allen McDonnald cleaning out Allen McDonald award ditch and repairing culvert between 8th and 9th concessions	3 50	
Nov. 12.—John McCooyon, building culvert and digging ditch across road between 8th and 9th concessions, opposite lot 14 in John McCooyon award	11 75	
Nov. 18.—Alex. Duncan, drawing tile from Ottawa to culvert of Evans award ditch, between lots 20 and 21 in 7th concession	2 00	
Nov. 30.—Wesley Edwards, rebuilding culvert on side road between lots 25 and 26 in concession 1, and cleaning out township's portion Logan award	4 00	
Nov. 30.—Samuel Harnett, Osgoode's portion building two culverts and ditching between North Gower and Osgoode on T. Taylor's and W. Saunder's awards	33 50	
Nov. 30.—James O'Rourke, cleaning out J. J. McEvoy award ditch and repairing road and culvert opposite lot 21 in 2nd concession	12 00	
Nov. 30.—Case Thomas, culvert and ditch, township's portion Gillisie award ditch	16 0	
Nov. 16.—James Moses, cleaning 25 rods ditch in 2nd concession of Allen award ditch, township's portion	5 00	
Nov. 16.—James McLaurin, work done between lots 20 and 21 in 5th concession, and building culvert on W. Boyd's award, also furnishing cedars	15 50	
Nov. 23.—John Grant, account township's portion John McCooyon award between 9th and 10th concessions, opposite lot 14	20 00	
Nov. 30.—Wesley Edwards, cleaning out township's portion of Butler award	1 20	
Nov. 16.—Thos. Boyd, balance township's portion of Simpson award between 6th and 7th concessions, opposite lot 14	12 00	
		420 12

Awards.

Feb. 21.—J. H. Moore, James McCallum, $8.25; Mrs. J. Logan, $5.00; Mrs Shields, $8.00; Patrick Sullivan, $3.50; also Jas. Simpson award, $9.00; also Hay award, all except Jas. Madden and Wm. Doxtater in Hay award, $9.50, under section 28, Ditches and Water Courses Act	$43 25	
Feb. 21.—J. H. Moore, engineer's fees for Osgoode, $64.50; engineer's fees for Russell, $5.25; clerk's fees, $19.63	71 84	
July 19.—J. H. Moore, engineer's fees *re* A. Nixon award	36 50	
July 19.—J. H. Moore, clerk's fees *re* A. Nixon award	6 20	
Aug. 5.—J. H. Moore, engineer's fees *re* John Campbell award	18 75	
Aug. 5.—J. H. Moore, clerk's fees *re* John Campbell award	3 69	
Aug. 5.—J. H. Moore, engineer's fees *re* James Cooper award	37 27	
Aug. 24.—J. H. Moore, engineer's fees *re* Jas. Plunkett award	60 50	
Aug. 24.—J. H. Moore, clerk's fees *re* Jas. Plunkett award	9 37	
Sep. 11.—J. H. Moore, engineer's and clerk's fees *re* McCooyon award	27 84	
Oct. 7.—J. H. Moore, John McCooye, Samuel Woods, and Colin Stewart awards	137 75	
		452 96

Miscellaneous.

Mar. 1.—Frank Iveson, exp. connection Mr. Campbell, Deputy Minister Public Works, from and to Russell, and telephone message connection good roads	$3 25	
Mar. 31.—Wm. Taylor, use Forester's Hall, *re* good roads meeting	1 00	
Feb. 28.—O. C. Simpson, posting up six notices on boundary line between Osgoode and Russell	1 50	
June 10.—McCracken, Henderson & McDougall, legal fees	50 00	
July 3.—John Grant, keeping ice from Grant's bridge, time of flood	3 00	
Oct. 7.—James Simpson, stage and telephone charges in connection with borrowing money for the Saunders, Bower and O'Connor municipal drains	1 00	
Nov. 15.—F. Iveson, posting and distributing voters lists, $1.65; and delivering notices, connection award ditch, $1.00, near J. H. Moses, in 2nd concession; also six telephone messages, $1.50	4 15	
Nov. 30.—Andrew Walker, equallizing union school sections Nos. 16, 18, 19, also attending with judge at revision voters lists	17 00	
Dec. 16.—Wesley Morris, serving notices James Simpson award between 1st and 2nd concessions	2 00	
Dec. 19.—James Simpson, account rendered carrying parcels	2 71	
Dec. 23.—John Higgins, account rendered carrying parcels	9 50	
Dec. 30.—Joseph Allan, auditing, ten days at $2.00 a day	20 00	
Dec. 30.—A. P. Imlay, auditing, ten days at $2.00 a day	20 00	
		135 11

Salaries and Allowances.

1901.		
May 25.—Joseph York, for collecting taxes, 1900	$ 65 00	
July 3.—Andrew Walker, assessor, 1901	125 00	
Dec. 16.—James Simpson, reeve	40 00	
Dec. 16.—James Simpson, stationery and postage	10 00	
James Simpson, *re* seeing and inspecting job on road	30 00	
J. B. Sully, councillor	40 00	
J. B. Sully, *re* selling and inspection 32 jobs	28 00	

A. P. Wilson, councillor	40 00	
A. P. Wilson, *re* selling and inspection jobs	19 50	
E. Cowan, councillor	40 00	
E. Cowan, *re* selling and inspection jobs	25 00	
Hugh Clelland, councillor	40 00	
Hugh Clelland, *re* selling and inspection jobs	28 00	
Frank Iveson, clerk	140 00	
Frank Iveson, voters lists	30 00	
Frank Iveson, division registrar	20 00	
Frank Iveson, returning officer	10 00	
Frank Iveson, selecting jurors	10 00	
Frank Iveson, Stationery and postage	15 00	
Andrew Walker, selecting jurors	3 00	
James Simpson, selecting jurors	3 00	
James McLaurin, treasurer	100 00	
James McLaurin, stationery and postage	10 00	
John McEvoy, road division No. 1	8 00	
Robt. J. Clelland, " " 2	8 00	
A. Crerar, " " 3	8 00	
Peter Kearns, " " 4	8 00	
Thos. Stanley, " " 5	8 00	
Michael Sweaney, caretaker town hall	20 00	
Michael Sweaney, extra attendance	5 00	
Dec. 16.—Hugh J. Clelland, collector 1900, western division	45 00	
		981 50

Grey Creek Fund.

Feb. 15.—Quebec Bank, deposit	$501 09	
Feb. 28.— " "	362 00	
		863 09

Macadamized Road Fund.

Feb. 28.—Quebec Bank, deposit	$ 63 00	
July 2.— " "	203 11	
Dec. 9.— " "	140 00	
		406 11

School Debentures.

Feb. 18.—Wm. Loney, debenture No. 2, Finley Creek	$160 00	
July 18.—Wm. Smith, Osgoode's share, 1901, of Findlay Creek debenture, issued year 1890	11 71	
		171 71

Police Village of Metcalf.

1901.		
Dec. 16.—Levy	$160 00	160 00

Coupons.

Feb. 18.—Wm. Loney, S.S. No. 13 debenture No. 2, coupon No. 2	$28 80	28 80

Doyle Creek Fund.

Dec. 16.—Quebec Bank, deposit	$160 40	160 40

Printing and Stationery.

Jan. 17.—Ottawa *Free Press*, publishing minutes, etc.	$19 00	
Jan. 17.—*Evening Journal*, publishing minutes, advertising courts of revision, etc.	23 50	
Jan. 17.—Paynter & Abbott printing, per account	122 25	
Jan. 17.—*Municipal World*, printing municipal forms, etc...	42 06	
Jan. 17.—*Municipal World*, subscription for 1901	1 00	
Dec. 23.—Paynter & Abbott, printing, etc., year 1901	60 00	
		267 81

Town Hall Maintenance.

Jan. 29.—Patrick Lavor & Co., curtains for town hall	$14 16	
Feb. 1.—Hugh McKay, four cords hardwood, at $1.40	5 60	
May 4.—Albert Chambers, repairing town hall and supplying cement, etc.	3 50	
Oct. 3.—James Simpson, lamp chimneys for town hall	1 70	
		24 96

Board of Health.

Apr. 27.—Dr. Harkness, Prof. Science, *re* Thos. Kinsella's illness	$4 00	4 00

Loans.

Jan. 11.—James Simpson, money borrowed from bank by not, November 9, 1900	$200 00	
Jan. 21.—Richard O'Brien, money borrowed July 3	500 00	
Jan. 30.—Money borrowed	500 00	
Dec. 23.—Bank of Ottawa, *re* money borrowed	1,000 00	
		2,200 00

Charity.

1901,		
Jan. 26.—Thos. Kinsells, in needy circumstances	$5 00	
Feb. 1.—Bag flour to Alpheans Perry, per resolution council	2 25	
May 2.—Three cords wood to Matthew McDonell	3 00	
May 25.—Refund of taxes to Mrs. Samuel Johnston, in needy circumstances	8 00	
May 27.—One bag flour to A. Perry, per resolution council, May 25, 1901	2 25	
Aug. 23.—Donation, per resolution council	10 00	
		30 50

County Rates.

Mar. 5.—H. Rielly, county taxes, 1900	$900 04	
Mar. 18.— " "	300 00	
Mar. 21.— " "	300 00	
Apr. 17.— " "	200 00	
		1,700 04

Schools.

No.		
1 section	$301 80	
2 "	271 60	
3 "	227 20	
4 "	315 29	
5 "	321 68	
6 "	290 79	
7 "	402 56	
8 "	376 06	
9 "	268 29	
10 "	329 07	
11 "	803 60	
12 "	506 95	
13 "	260 00	
14 "	126 21	
15 "	406 87	
16 "	121 29	
17 "	40 10	
18 "	189 00	
19 "	160 56	
20 "	453 52	
21 "	250 84	
22 "	287 06	
23 "	341 73	
1 R. C. separate	230 00	
2 "	226 80	
3 "	114 02	
Jan. 14.—School section No. 2, 1900, W. W. Woods	259 62	
Feb. 23.—School section No. 4, 1900	322 46	
		8,197 97

Mid-Summer Grant.

John Condie	No. 1	$13 00	
S. N. Mussell,	2	9 90	
Alex. Duncan,	3	14 20	
Thos. H. Grant,	4	25 15	
Daniel Kennedy,	5	23 60	
John Knowles,	6	16 50	
John W. Blair,	7	27 45	
John York,	8	38 50	
W. L. Carlyle,	9	7 25	
Thos. Stanley,	10	37 25	
J. L. Rolston,	11	61 75	
David Fraser,	12	23 10	
J. York,	13	27 90	
W. J. Minoque,	14	6 70	
A. L. McTavish,	15	54 40	
James McCormick,	16	7 45	
Alex. Kennedy,	17	1 85	
Wm. Clapp,	18	21 00	
C. G. Lindsay,	19	5 20	
Geo. Howell,	20	44 40	
Thos. A. Surtees,	21	17 25	
Jonathan Kerr,	22	23 15	
John A. Rice,	23	20 05	
			527 00

O'Connor Drain.

Sep. 30.—Silas Morris, work on John O'Connor's municipal ditch	$6 75	6 75

Saunders Drain.

Oct. 26.—Elsiah Saunders, part payment building culvert and ditch, Saunders award ditch	$30 00	30 00

Refunds.

Jan. 14.—John Trainer, statute labor by permission P.M.	$3 00	
Feb. 4.—Wm. Waddell, special school rate in S.S. No. 10, agreed by council	3 78	
Feb. 7.—James Anderson, refund two days statute labor	2 00	
June 29.—Robt. Redmund, refund taxes charged him in error	6 76	
		15 54

Elections.

Jan. 17.—F. Iveson, expenses in connection with municipal elections	$57 00	
July 3.—John Grant, rent of Joseph Murray's house for election	3 00	
		60 00

Interest.

Jan. 11.—Interest on notes	$ 2 10	
Jan. 21.—Interest on notes	13 75	
Jan. 30.—Interest on notes, 5 months at 5 per cent	10 42	
July 2.—Bank of Ottawa, interest on money borrowed	31 00	
Oct. 3.—Bank of Ottawa, interest on money borrowed	7 75	
		65 02
		$20,616 06
By balance		1,944 68
		$22,560 74

Abstract of Receipts, 1902.

Cash on hand December 31, 1901		$1,944 88
Ontario Government school grant		516 00
License fund		355 00
Taxes, 1899, balance per H. J. Clelland		1 08
" 1900, balance per H. J. Clelland		136 22
" 1901, per W. J. Porteous, collector	$4,899 76	
" 1901, per H. T. Wilson, collector	3,207 48	
" 1902, per A. McTavish, collector	6,306 00	
" 1902, per P. Dewan, collector	1,550 00	
		15,963 24
Non-resident taxes, per H. O'Reilly		46 34
Toll gate rent		433 99
Awards		58 80
Miscellaneous, $17.90; town hall rent, $30.00		47 90
Loans, sundries		3,900 00
		$23,403 45

Abstract of Expenditure, 1902.

Roads and bridges	$4,460 02	
Ditches and culverts	377 81	
Printing and stationery	144 99	
Town hall maintenance	30 73	
Elections	117 80	
Charity	20 00	
Interest	74 88	
Salaries and allowances	1,227 80	
Board of Health	208 79	
Refunds	11 40	
Miscellaneous	128 90	
Legal fees	23 00	
Toll gate repairs	12 00	
Statute labor	48 10	
Ditches and watercourses	296 50	
Awards, engineer's and clerk's fees	973 34	
Saunders' drain	3 00	
By-law No. 437 interest	1 13	
Grant to Russell Co. Agricultural Society	25 00	
School sections, levy	4,627 61	
Midsummer school grant	516 00	
School section No. 20, Gloucester, R.C.	2 55	
	113 99	
County of Carleton, rates 1900	1,447 71	
" 1901	1,797 79	
Metcalfe police village	298 60	
" license	50 00	
School debentures	455 00	
School debentures, coupons	123 79	
Macadamized road debentures	406 18	
Grey Creek debenture fund	864 00	
Doyle Creek debenture fund	154 46	
Castor drainage fund	658 53	
Loans, sundries	3,055 45	
		22,756 85
Cash on hand December 31, 1902		646 60
		$23,403 45

Receipts.

Cash on hand from year 1901	$1.944 88

Miscellaneous.

Jan. 2.—M. Sweeney, rent of town hall	$3 00
Jan. 14.— " "	3 00
Jan. 13.—James Simpson, settlement in full *re* work on boundary line from 1896-1891, January 1st	13 90

Apr. 8.—M. Sweeney, rent town hall	3 00	
May 10.— " rent town hall, social Young Britons	6 00	
May 27.— " rent town hall, social	6 00	
June 14.— " "	3 00	
Oct. 9.— " "	3 00	
Dec. 29.— " "	3 00	
Dec. 15.—Sale of logs purchased for bridge	4 00	
		47 90

Taxes.

Jan. 4.—W. J. Porteous, taxes, 1901	$665 00	
Jan. 7.— " "	270 00	
Jan. 11.— " "	545 00	
Jan. 13.— " "	180 00	
Jan. 15.— " "	610 00	
Jan. 20.— " "	400 00	
Jan. 23.— " "	226 28	
Jan. 25.— " "	600 00	
Feb. 1.— " "	362 00	
Feb. 12.— " "	147 00	
Feb. 20.— " "	260 00	
Mar. 8.— " "	240 00	
Mar. 17.— " "	120 00	
Mar. 29.— " "	100 00	
May 12.— " "	85 82	
June 21.— " "	88 26	
Sep. 27.— " "	40	
		4,899 76
Mar. 10.—H. Rielly, non-resident lands, taxes 1901	$46 34	
		46 34
Jan. 13.—H. T. Wilson, taxes 1901	$600 00	
Feb. 22.— " "	750 00	
Mar. 29.— " "	757 48	
Apr. 11.— " "	110 00	
Apr. 26.— " "	350 00	
May 31.— " "	225 00	
July 26.— " "	230 00	
Sep. 27.— " "	100 00	
Oct. 25.— " "	50 00	
" "	35 00	
		3,207 48
Apr. 26.—H. J. Clelland, balance taxes from 1899	$1 08	
" " 1900 W. Div.	136 22	
		137 30
Dec. 15.—A. McTavish, taxes, 1902	$2,941 00	
Dec. 18.— " "	790 00	
Dec. 19.— " "	380 00	
Dec. 23.— " "	420 00	
Dec. 29.— " "	945 00	
" "	630 00	
Dec. 31.— " "	200 00	
		6,306 00
Dec. 15.—P. Dewar, taxes, 1902	$1,550 00	
		1,550 00

Toll Gate Rent.

Feb. 15.—Mrs. Ryan, toll gate rent	$42 00	
Mar. 26.— " "	42 00	
Apr. 3.— " "	42 00	
May 27.— " "	42 00	
July 21.— " "	40 00	
Aug. 4.— " "	42 00	
Sep. 9.— " "	42 00	
Oct. 9.— " "	42 00	
Oct. 20.—Joseph Leslie, toll gate rent	33 33	
Nov. 19.— " "	33 33	
Dec. 27.— " "	33 33	
		433 99

Loans.

June 7.—John Campbell, money borrowed for township fund 8 months	$1,000 00	
From date due Feb. 1, 1903.		
Aug. 30.—John Coleman, money borrowed	1,000 00	
Oct. 4.—Tom McMemmory "	1,000 00	
Nov. 15.—John Campbell, money borrowed for crusher	900 00	
		3,900 00

Awards.

July 8.—F. Iveson, *re* Jos. Shepherd's expenses on Tobin award	4 38	
Sep. 24.—F. Iveson, *re* fees Wm. Wallace award	30 28	
Sep. 30.—Wm. Porteous, *re* fees Wm. Wallace award	8 82	
Oct. 7.—F. Iveson, *re* Jno. Campbell's fees, connection Wm. Wallace award	15 32	
		58 80

License Fund.

July 22.—Robert Dow, license fund	$355 00	
		355 00

Midsummer School Grant.

July 8.—Hugh Rielly, for year 1902	$516 00	
		516 00
		$23,403 45

EXPENDITURE.

Jan. 3.—Henry Iveson	$14 50
Jan. 4.—Carkner & McMaster	255 22
Jan. 4.—James Simpson	4 50
Jan. 6.—Charles Elliott	5 00
Jan. 13.—Robert Woods	20 00
Hugh McGuire	60 00
Jan. 14.—Edward Johnston	40 00
Jan. 25.—T. Butler	37 80
W. J. McKeen	20 00
Extra help	24 10
Jan. 27.—George Morris	12 00
Feb. 6.—Alfred Morris	30 20
James Stanley	7 00
Feb. 22.—John Campbell	15 50
Mar. 10.—Francis Woods	4 00
Mar. 11.—D. Carkner & Co.	40 00
Mar. 12.—Robert S. Hill	2 00
Mar. 17.—Jno. York	75 00
Mar. 19.—Robt. Boyd	20 00
Mar. 20.—Thos. Crawford	15 00
Francis LeFrance	50
Charles Robert	50
Mar. 26.—Edward Whiteside	4 00
Richard O'Brien	1 50
Mar. 29.—W. C. Cameron	3 30
R. Bickford	5 00
Apr. 3.—Alfred Morris	5 70
Apr. 15.—Jno. Walt	3 50
Apr. 26.—M. Fanning	1 20
W. J. Savage	1 70
Albert Logan	1 00
Mr. Crerar	6 00
Thos. Stanley	7 20
D. Cameron	10 00
Michael Stackpole	3 00
May —George Duncan	5 00
May —William Tierney	2 50
May 1.—Alex. McPherson	75

May 31.—Robert Boyd		17 50
	James Thompson	2 00
	Thomas Saunders	1 50
	John McDiarmid	19 00
	John O'Connor	2 00
	W. J. Logan	2 00
	J. Millar and W. Allen	13 00
	Forest Ferguson	35 00
	"	25 00
June 3.—James Minnions		8 70
	Samuel Scrivens	14 88
June 11.—Patrick Faggan		2 00
June 14.—Albert Blair		10 75
	"	15 50
June 16.—Michael Stackpole		18 50
	Patrick Sullivan	117 25
June 17.—Patrick Sullivan		6 00
	James Shepherd	22 50
	Michael Fannen	22 50
June 19.—Wm. Grey		22 50
	Alfred Morris	15 00
June 23.—Thos. Christopher		8 00
June 28.—John Parks		6 00
	John Coleman	4 50
	A. Nixon	8 00
	John Gillissie	2 00
	John Higgins	10 50
	Wm. Good	8 25
	John Brunton	6 00
	E. B. Henderson	1 50
	Wm. Kincode	1 00
	John McDiarmid	39 80
	Wm. O'Brien	19 00
	R. McEvoy	37 00
	Alex. Crerar	8 25
	Joseph Madden	19 50
	James Herbert	2 00
	Thos. James	29 87
	Thomas McCooyon	1 25
	Albert Boyd	150 00
July 1.—John York		75 00
July 10.—John Tobin		24 35
July 11.—John Campbell		4 00
	Samuel Scrivens	1 25
	Charles Scrivens	1 25
July 22.—Maurice Leaghy		7 50
July 26.—Richard McEvoy		4 00
	H. I. Clelland	5 00
	J. R. Blanchfield	32 20
	Tom O'Brien	6 00
	Charles Blanchfield	11 85
	James O'Callaghan	6 50
	J. R. Blanchfield	18 40
	Lewis Howes	12 50
	George Burns	13 00
	John R. Campbell	4 00
Aug. 5.—James Stanley		19 00
Aug. 15.—Albert Boyd		100 00
Aug. 16.—Joseph Evans		6 00
Aug. 30.—Thos. Caryle		2 87
	D. C. Bennett	9 00
	Lewis Howes	14 38
	Alex. Reid	15 00
	W. Saunders	8 00
	Thos. Kelly	12 00
	J. L. Rolston	11 10
	John Coleman	5 00
	Alex. Boyd	200 50

Aug. 30.—	Samuel Scrivens	15 50	
Sep. 3.—	Charles Cameron	7 80	
Sep. 4.—	James Shepherd	4 87	
Sep. 19.—	John A. McEvoy	7 00	
Sep. 20.—	Albert Boyd	396 55	
Sep. 27.—	James Kavanaugh	7 00	
	John Carson	5 00	
	Charles Blanchfield	1 85	
	E. B. Henderson	11 25	
	A. P. Wilson	45 00	
	Joseph Blanchfield	25 00	
	John Campbell	11 87	
	John R. Campbell	10 00	
Oct. 4.—	George Acres	2 50	
	James Gillissie	2 50	
Oct. 13.—	John Higgins	10 05	
Oct. 15.—	Wm. Grey	11 25	
Oct. 22.—	John Jordan	48 20	
Oct. 25.—	J. Keough	11 25	
	Duncan Ferguson	7 50	
	Patrick Ralph	7 00	
	R. J. Clelland	5 00	
	Tif Condie	2 50	
	Thomas Crawford	5 00	
	Wm. Grey	11 25	
Oct. 27.—	G. Lane	7 50	
Nov. 3.—	Charles H. Keefer	75 00	
Nov. 18.—	Sawyer Massey Co.	900 00	
Nov. 24.—	James Keough	11 25	
Dec. 8.—	Henry Iveson	166 26	
Dec. 15.—	James McLaurin	5 00	
	W. Logan	5 00	
	J. Wood	4 30	
	Abraham Grey	4 75	
	Thos. Saunders	1 00	
	John Wishart	6 00	
	D. Everts	35 00	
	Thos. Shore	25 00	
	Ferguson, Blackford & O'Rourke	23 14	
	D. O'Brien	3 00	
	J. Butler	14 65	
	W. J. Moses	8 90	
	Alex. Kennedy	3 00	
	W. McRostie	6 00	
	John Parks	4 00	
	Dennis Hurley	1 50	
	S. McPherson	75	
	Michael Stackpole	2 75	
	John Howell	50	
	Charles Acres	1 25	
	John Workman	2 00	
Dec. 20.—	E. F. Bonsalls	7 50	
Dec. 23.—	John Gillissie	1 50	
	Terrance Gillissie	5 50	
	Mr. Crawford	5 00	
	James Dillion	8 00	
Dec. 29.—	P. Saver	2 04	
	Albert Boyd	49 50	
Dec. 15.—	Expenses 3 days to Winchester	9 00	
Feb. 22.—	James McCormick	1 50	
	W. I. McKeen	13 00	
	Alfred Morris	25 90	
	Peter Cahill	12 00	
	Patrick Cahill	24 50	
	Hugh McGuire	150 32	
	Samuel Genoa	1 50	
	A. M. Stewart	3 00	
			4,460 02

Ditches and Culverts.

Jan. 3.—James Waddell		2 00	
Jan. 11.—W. Evans		1 75	
Jan. 11.—Michael Dunn		12 00	
Jan. 13.—Peter Kavanaugh		6 00	
Jan. 25.—George Craig, Son & Co.		68 88	
May —Thos. Scharf		10 00	
June 16.—W. J. Savage		24 00	
June 23.—Peter Kavanaugh		6 00	
June 28.—John Brunton		13 00	
Thos. McCooye		5 00	
R. Ralph		5 00	
A. W. Howes		7 00	
July 21.—Patrick Harney		18 00	
July 26.—Earnest Dennison		4 00	
Aug. 8.—Wm. Wallace		8 00	
Aug. 30.—James Tierney		8 00	
Thos. Crawford		2 50	
Thos. McCooye		4 50	
Sep. 27.—R. Boyd		6 00	
D. McDonald		10 00	
Oct. 4.—Allen Crerar		10 75	
Wm. Good		18 00	
Oct. 25.—George Hicks		4 00	
A. P. Wilson		3 00	
James McKeen		6 00	
Thos. McCooye		6 50	
Dec. 15.—John Rice		8 00	
A. Bowen		11 00	
Patrick Ralph		6 50	
Wm. Owens		6 80	
James Blanchfield		6 00	
Alex. Crerar		20 38	
John O'Brien		11 75	
Edward M. Kelly		6 00	
Patrick O'Brien		20 00	
Dec. 22.—Thos. Gillissie		7 00	
Dec. 23.—Robt. Ralph		3 00	
Vance Allan		1 50	
			377 81

Ditches and Water Courses.

Mar. 26.—Richard O'Brien, 3 rds. ditching on mac. road township share Hassett award	$3 00	
John Monoghan, building temporary culvert over award ditch between lots 5 and 6, concession 6...	2 00	
May 31.—George Latimer, clearing out 5 rds. award ditch known as Griffith's award	1 50	
F. Iveson, expenses connection A. M. Stewart appeal under the D. & W. Act	3 30	
June 28.—Patrick Leonard, clearing right of way of 34 rds. in Hassett award	2 00	
July 8.—F. Iveson, posting notices in connection with Engs. examination of the Tobin award ditch	50	
July 26.—George Sully, work done on the Hassett award ditch	18 00	
Aug. 30.—John Boyd, work done on the Hassett award ditch ...	15 00	
Sep. 27.—James Saunders, building 4 culverts and digging a ditch in the Stewart award	60 00	
George Sully, covering a culvert between lot 15 and 16, concession 2, also $6.00 due him in the Hassett award ditch	8 00	
S. Baldry, on account for work done on John Campbell's award	25 00	
Oct. 4.—Joseph Allen, cleaning town portion in the Allen award ditch near Allen's school house, Prescott road	1 50	
Casey Thomas, digging the township share of ditch in the Thos. Gillissie award ditch	3 00	

Oct. 25.—George Burns, 1 culvert on 2nd concession at lot 12, and a ditch on lot 13, 3rd concession, all on Jas. Plunkett award ditch	38 00	
Dec. 15.—Uriah Saunders, balance due him on the culvert in the Saunders' award ditch	5 20	
Samuel Baldry, balance on the John Campbell award	22 00	
Frank Stanley, repairing culvert on Dempsey award ditch	4 00	
Peter Campbell, digging township portion of Gillissie award ditch	34 00	
Joseph Madden, digging ditch in Hayes' award ditch	23 00	
John O'Callaghan, digging 34 rds. in Taylor award ditch	17 00	
Dec. 23.—John Boyd, balance on 27 rds. of Hassett award ditch	8 50	
Wm. Taylor, balance of clearing out township's share of Logan award	2 00	
		296 50

Awards.

Jan. 2.—J. H. Moore, engs. fees *re* municipal drain, and O'Connor and Bowers' drains per resolution of council	$500 00	
Jan. 14.—W. E. O. Tompkins, M. Turner and Wm. Harney *re* costs Plunkett fence award	11 00	
Jan. 25.—J. H. Moore, running two sideroad lines and 1 award ditch	80 60	
Feb. 22.—Ed. Johnston, work connection with Thos. James' award as per engs. orders	2 00	
May —C. A. Biggars, engs. fees running 3 lines in 1st concession of Osgoode known as Boyd and Morris line, and A. Nixon line, also the Brownlee and Baldry line	200 00	
May 31.—C. I. Wilkie, engs. fees running line ebtween Osgoode and Mtn. near Jas. Clark's	10 50	
July 28.—J. H. Moore, attending court and attending Judge in field in A. M. Stewart's appeal, and Judge's order of $5.00 additional award	19 00	
Aug. 30.—J. H. Moore, engineer's fees	109 75	
J. H. Moore, clerk's fees	14 66	
Dec. 23.—F. Iveson, engineer's fees in connection with Cherry, Booth, Harney, Waddell and McNab awards	25 83	
		973 34

Loans.

Jan. 3.—Bank of Ottawa, money borrowed	$555 45	
Jan. 6.— " "	500 00	
Feb. 5.—James Simpson, *re* note due	500 00	
Mar. 31.—M. Garrow, money borrowed	500 00	
Apr. 1.—Bank of Ottawa, money borrowed	500 00	
Dec. 29.—Bank of Ottawa, money borrowed July 28	500 00	
		3,055 45

Miscellaneous.

Jan. 3.—Frank Iveson, parcels and telephones	2 40	
Jan. 6.—Savoy & Rowan, ins. on toll gate on macadamized road	4 50	
Feb. 22.—Jas. F. Campbell, horse that was shot	75 00	
F. Iveson, local manager Bell Telephone Co., 4 messages	1 25	
Oct. 15.—F. Iveson, telephone messages	1 00	
Dec. 15.—P. J. Kearns, orders from the reeve	3 20	
Dec. 19.—A. P. Imlay, auditing treasurer's books and collector's rolls, 1902	20 00	
Dec. 19.—Joseph Allen, auditing treasurer's books and collector's rolls, 1902	20 00	
Dec. 23.—Bell Telephone Co., account 'phone messages for November and December	1 55	
		128 90

Police Village Metcalfe.

Jan. 3.—Charles Bradshaw, grant to police village as share of license fund per resolution of council	$50 00		
			50 00

Grants.

Jan. 3.—Jas. L. Rolston, grant to county Russell Agricultural Society	$25 00		
			25 00

Elections.

Jan. 11.—Frank Iveson, *re* election expenses, etc., for 1901	$67 30		
June 19.—J. W. Wishart, *re* election May 29, 1902, use of house	4 00		
June 23.—Dan. O'Grady, *re* election May 29, 1902, use of house	4 00		
July 31.—Jas. Rodney, rent of poll No. 6	4 00		
Aug. 11.—John Grant, rent of poll for May 29, 1902	4 00		
Aug. 16.—Wm. Taylor, rent of Osgoode Hall for May 29, 1902	4 00		
Aug. 21.—Treasurer school section No. 4, rent of school for May 29, 1902	4 00		
Sep. 6.—Trustee R. C. Sep. S. S. No. 2, rent of school for May 29, 1902	4 00		
Oct. 25.—F. Iveson, posting and distributing voters' lists	2 50		
Dec. 6.—Wm. Taylor, rent of Forester's hall, Osgoode, for the Liquor Act election, 1902	4 00		
Dec. 7.—Dan. O'Grady, rent of house for the Liquor Act election, 1902	4 00		
Dec. 15.—J. W. Wishart, use of polling booth for No. 10 poll, Kinmore	4 00		
Dec. 23.—J. A. Campbell, booth rent for poll No. 4, Osgoode, Dec. 4, 1902	4 00		
Joseph Taylor, booth rent for poll No. 4, Osgoode, Dec. 4, 1902	4 00		
			117 80

Charity.

Mar. 29.—Jas. Blanchfield, assisting Thos. Kinsella in needy circumstances	5 00		
May .—Jas. McLaurin, assisting Sarah McDowell in needy circumstances	5 00		
June 28.—Sally McDowell, assisting her in her needy circumstances	5 00		
Sep. 27.—Sally McDowell, assisting her in her needy circumstances	5 00		
			20 00

Board of Health.

Jan. 3.—Robt. J. Clelland, paying men for removing dead animal from water on Watchorn's property	3 00		
Jan. 11.—Dr. Wallace, professional services	19 50		
Jas Simpson, attending meetings Board of Health, also trip to O'Leary's appointing sanitary policeman, and 10 miles mileage	4 20		
Jan. 11.—W. J. Moses, *re* attending Board of Health meeting, etc.	3 32		
F. Iveson, *re* attending Board of Health meeting, etc.	2 00		
Jas. Fraser, *re* attending Board of Health meeting, etc.	1 72		
Duncan McArthur, *re* attending Board of Health meeting, etc.	3 20		
Feb. 22.—Wm. Allen, attending W. J. McKeen for smallpox	5 00		
Reb. 27.—Wm. Doyle, attending O'Leary's when they were quarantined	15 00		

May 2.—Henry Forget, attending Jno. Tireau when he was quarantined	36 00		
May 31.—Jas. Plunkett, attending Terry Sullivan during illness of smallpox	12 00		
June 3.—Robt. Buchanan, attending W. Cummings while ill with smallpox	6 00		
W. Robt. Scharf, attending Wm. Reany while ill with smallpox	6 00		
Dec. 29.—Dr. Wallace, professional services during smallpox epidemic	91 85		
			208 79

Elections.

Jan. 20.—Frank Iveson, to pay D.R.O. and polling booths at the late municipal election, as per resolution of council	$70 00		
Jan. 28.—Colin Stewart, use of school house on election day for polling booth	2 00		
			72 00

Schools.

School section	No. 1,	1903	$188 16	
"	2,	"	400 00	
"	4,	"	290 30	
"	5,	"	302 00	
"	6,	"	410 00	
"	12,	"	509 26	
"	15,	"	650 35	
"	23,	"	306 06	
"	1,	" R.C.S	200 16	
"	2,	" R.C.S	197 34	
Patrick Ralph,	3,	" R.C.S	177 33	
Mar. 17.—Patrick Ralph,	19		142 40	
Nov. 26.—John W. Blair,	7		353 28	
Dec. 27.—Wm. Condie,	1		281 82	
Dec. 8.—Alex. Duncan,	3		227 80	
Dec. 19.—John York,	8		405 15	
Dec. 20.—Andrew Hay,	9 & 20 Mtn		530 20	
Dec. 29.—Andrew Hay,	9 & 20 Mtn		2 39	
Dec. 15.—Thos. Stanley,	10		313 28	
Dec. 21.—J. L. Rolston,	11		780 46	
Dec. 2.—D. Fraser,	12		503 10	
Dec. 15.—J. A. Pork,	13		325 00	
Dec. 17.—W. J. Minoque,	14		226 41	
Duncan McArthur,	15		728 32	
Dec. 23.—James McCormick,	16		140 36	
Dec. 15.—A. Kennedy,	17		40 41	
Dec. 23.—Wm. Clapp,	18		223 64	
George Howell,	20		475 00	
Dec. 21.—Elias Scharfe,	21		361 68	
Dec. 15.—John Rice,	23		400 70	
Dec. 20.—James Conlin,	24		302 57	
				$10,394 93

Mid-Summer Grant.

William Condie,	S. S. No. 1	$ 3 80	
S. N. Mussell,	" 2	11 00	
Alex. Duncan,	" 3	11 50	
Nicholas Turner,	" 4	21 75	
Hugh Clelland,	" 5	22 40	
James Dillon,	" 6	18 90	
John W. Blair,	" 7	33 15	
John York,	" 8	35 10	
Andrew Hay,	" 9	6 70	
Thos. Stanley,	" 10	33 20	

Toll Gate.

Jan. 25.—Wm. Lee, re-sheeting toll gate	$12 00	
		12 00

Grey Creek Fund.

Jan. 25.—Quebec Bank, deposit	$864 00	
		864 00

Macadamized Road Fund.

Mar. 4.—Quebec Bank, deposit	$42 00	
May 31.— "	42 00	
June 14.— "	322 18	
		406 18

Town Hall.

Jan. 3.—Malcolm Garrow, account rendered repairs	5 00	
Jan. 4.—Wm. Wallace, "	13 73	
Mar. 7.—Michael Sweeney, 6 cords wood for town hall	9 00	
Dec. 15.—John Howell, town hall rent	3 00	
		30 73

Castor Drainage Fund.

Oct. 2.—Quebec Bank, deposit	$658 53	
		658 53

School Debentures.

Mar. —Wm. Loney, debenture No. 3	$160 00	
Apr. 26.—Mrs. A. Johnston, school section No. 15	150 00	
May 8.—Mrs. Mary Shields, "	145 00	
		455 00

Doyle Creek.

Oct. 1.—Quebec Bank	$154 46	
		154 46

Coupons.

Mar. —Wm. Loney, debenture No. 3, coupon No. 2	$21 60	
Apr. 26.—Mrs. A. Johnston, S.S. No. 15, coupon No. 1	75 00	
May 8.—Mrs. Mary Shileds, S.S. No. 1, coupon No. 1	27 19	
		123 79

Printing and Stationery.

Jan. 8.—*Journal Printing Co.*, printing, etc.	$18 20	
Municipal World, "	12 56	
Jan. 16.—Paynter & Abbott, "	99 50	
June 9.—Lowry Bros., printing, etc., during months January and April, 1902	14 73	
		144 99

Police Village Metcalfe.

Dec. 15.—Levy	162 60	
Statute labor, police village Metcalfe	136 00	
		298 60

County Rates.

Jan. 18.—H. Rielly, county taxes, 1900	$1,447 71	
" interest	113 99	
Mar. 4.— " county taxes, 1901	751 45	
Mar. 12.— " "	46 34	
Oct. 9.— " "	1,000 00	
		3,359 49

Midsummer Grant.

William Condie,	No. 1	$13 65	
S. N. Mussell,	No. 2	8 20	
Alex. Duncan,	No. 3	8 60	
James Herbert,	No. 4	21 05	
Wm. J. Moses,	No. 5	23 95	
Jno. Knowles,	No. 6	19 05	
Jno. W. Blair,	No. 7	27 85	
Jno. York,	No. 8	40 70	
Jno. McCaul,	No. 9	7 05	
F. Stanley,	No. 10	34 70	
J. L. Rolston	No. 11	83 20	
David Fraser,	No. 12	20 15	
J. A. York,	No. 13	26 00	
M. J. Minoque,	No. 14 No grant.		
A. L. McTavish,	No. 15	47 45	
J. McCormick,	No. 16	7 47	
A. Kennedy,	No. 17	2 75	
Wm. Clapp,	No. 18	19 70	
C. G. Lindsay,	No. 19	4 00	
Geo. Howell,	No. 20	37 25	
Elias Scharf,	No. 21	17 80	
Jonathan Kerr,	No. 22	27 35	
John A. Rice,	No. 23	18 10	
			516 00

Schools.

Trustee R. C. School No. 20, Gloucester, *re* amount levied on Osgoode ratepayers, year 1900	$2 55	
		2 55

Sep. 27.—E. L. Burnel, S.S. No. 20, Gloucester		$15 00	
Dec. 15.—S.S. No.	11	907 92	
"	8	356 95	
"	23	271 38	
Dec. 29.— "	7	350 00	
"	9	267 15	
"	10	310 00	
"	13	325 03	
"	14	226 81	
"	15	452 20	
"	16	132 94	
"	17	38 10	
"	18	196 00	
"	20	451 12	
"	21	327 01	
			4.627 61

Saunders' Drain.

Jan. 27.—John Buckles, Saunders' municipal ditch	$3 00	

Legal Fees.

Dec. 15.—Wyld & Osler, professional services settling trouble by M. Keefer	$23 00	
		23 00

Refunds.

Jan. 25.—Donald Campbell, amount charged him in error	$2 41	
Mar. 12.—Wm. Waddell, refund of local school tax which should be paid to Gloucester school	3 99	
June 28.—John Ferguson, refund of 4 days' taxes which were performed by M. Finnell	2 00	
June 28.—R. Finnell, refund of statute labor	2 00	
Dec. 15.—D. Wishart, rebate on statute labor	1 00	
		11 40

Interest.

Jan. 3.—Interest on note	$10 00	
Feb. 5.— " due this date	16 66	
Mar. 31.— "	35 40	
Dec. 29.—Interest on money borrowed from Bank of Ottawa, July 28th	12 82	
		74 88

By-law 437.

May 8.—Interest from April 1st	$1 13	
		1 13

Statute Labor.

Apr. 26.—Thos. W. James, purchasing picks, shovels, crowbars, for commuted labor portion	$25 00	
May 31.—R. Stewart, winter work to be charged to commutation Labor Act	3 80	
Dec. 15.—J. R. Blanchfield, operating the grader	19 30	
		48 10

Salaries and Allowances.

Thomas James, reeve	$40 00	
" selling jobs and expenses to Ottawa	35 00	
J. B. Sully, councillor	40 00	
" selling and inspecting jobs	11 00	
A. P. Wilson, councillor	40 00	
" selling and looking after jobs	10 50	
E. Cowan, councillor	40 00	
" overseeing jobs on road	10 00	
Hugh Clelland, councillor	40 00	
" selling jobs and attending com.	15 00	
Frank Iveson, clerk	140 00	
" voters' lists	30 00	
" division registrar	20 00	
" returning officer	10 00	
" selecting jurors	10 00	
" stationery and postage	15 00	
Thos. W. James, selecting jurors	3 00	
James McLaurin, treasurer	100 00	
" stationery and postage	10 00	
Jonathan Kerr	9 00	
P. J. Kearns, Road Division No. 6	40 00	
Alex. Crerar, " 3	67 00	
John Parks, " 4	53 00	
John Coleman, " 5	20 00	
Tom Stanley, " 7	47 30	
Alfred Dennison, " 8	26 00	
Michael Sweeney, caretaker town hall	25 00	
Apr. 12.—P. Dewar, assessor, part pay for 1902	40 00	
May 31.—F. Iveson, on account salary year 1902	12 00	
June 21.—W. J. Porteous, collecting taxes, 1901	60 00	
H. T. Wilson, salary retained	35 00	
Oct. 15.—Patrick Dewar, selecting jurors for year 1902	4 00	
July 26.— " balance for assessing the township...	60 00	
John Coleman, part payment for services as road commissioner	20 00	
July 28.—A. Dennison, part payment for services as road commissioner	25 00	
A. Crerar, part payment for services as road commissioner	35 00	
Thos. Stanley, part payment for services as road commissioner	30 00	
		1,227 80
		$22,756 85
By balance		646 60
		$23,403 45

Abstract of Receipts, 1903.

Cash on hand, December 31, 1902		$646 60
Ontario Government school grant		498 00
License fund		378 67
Taxes 1902, per A. McTavish, collector	$7,176 17	
Taxes 1902, per P. Dewan, collector	6,009 68	
Taxes 1903, per P. Dewan, collector	1,665 00	
Taxes 1903, per W. O. Loney, collector	6,900 00	
Taxes 1901, per H. T. Wilson, collector	5 00	
		21,755 85
Non-resident taxes, per H. Reilly	.....	99 40
Redemption of lands, per H. Reilly	.....	84 86
Toll gate rent, Jos. Leslie	.....	399 96
Toll gate rent, Mrs. Ryan	.....	37 00
Awards	.....	26 25
Miscellaneous, $3.50; town hall rent, $19.00	.....	22 50
Loans	.....	1,300 00
		$25,249 09

Abstract of Expenditure, 1903.

Roads and bridges	$1,900 61	
Ditches and culverts	647 43	
Printing and stationery	245 14	
Legal fees	43 19	
Elections	90 15	
Charity	35 00	
Interest	167 30	
Salaries and allowances	1,422 24	
Board of health	15 36	
Refunds	54 68	
Miscellaneous	99 57	
Ditches and water courses	286 18	
Awards, engineer's and clerk's fees	468 24	
Bowers, Saunders, O'Connor drain	13 07	
Doyle creek	6 00	
Lough drain	51 16	
Allen drain	3 26	
Plant	26 88	
Grant to Russell County Agricultural Society	30 00	
School sections, levy	7,915 80	
Midsummer school grant	498 00	
County of Carleton, per H. Reilly	4,803 00	
Metcalfe Police Village	161 60	
Metcalfe statute labor	352 50	
Manotick Police Village	9 00	
Manotick statute labor	29 50	
School debentures	605 00	
School debenture coupons	110 90	
Macadamized road debenture	406 18	
Grey creek debenture fund	863 62	
Doyle creek debenture fund	148 64	
Castor drain debenture fund	656 03	
Loans	2,500 00	
		$24,665 23
Cash on hand, December 31, 1903		583 86
		$25,249 09

RECEIPTS.

Cash on hand		$646 60

Taxes.

1903.		
Jan. 9.—A. McTavish, taxes 1902	$2,100 00	
Jan. 12.— " "	435 00	
Jan. 13.— " "	280 00	
Jan. 16.— " "	300 00	
Jan. 22.— " "	700 00	
Feb. 3.— " "	580 00	
Feb. 13.— " "	275 00	
Feb. 23.— " "	550 00	
Mar. 5.— " "	500 00	
Mar. 9.— " "	275 00	
Mar. 13.— " "	200 00	
Mar. 30.— " "	440 00	
Apr. 15.— " "	145 00	
Apr. 28.— " "	165 00	
July 4.— " "	231 17	
		7,176 17
Jan. 12.—P. Dewan, taxes 1902	$ 520 00	
Feb. 13.— " "	3,588 15	
Mar. 20.— " "	710 00	
Apr. 22.— " "	300 00	
May 8.— " "	346 64	
June 13.— " "	100 00	
June 27.— " "	195 00	
July 1.— " "	249 89	
		6,009 68
Dec. 15.— " taxes, 1903	$1,065 00	
Dec. 26.— " "	600 00	
		1,665 00
Aug. 29.—H. T. Wilson, balance taxes 1901, per auditor's report	$5 00	5 00
Nov. 24.—Wm. O. Loney, taxes 1903	$ 300 00	
Nov. 28.— " "	300 00	
Dec. 3.— " "	800 00	
Dec. 10.— " "	800 00	
Dec. 15.— " "	1,100 00	
Dec. 19.— " "	1,200 00	
Dec. 26.— " "	1,100 00	
Dec. 29.— " "	1,300 00	
		6,900 00
Feb. 26.—Hugh Rielly, non-resident lands, collections	$99 40	
Feb. 26.—Hugh Rielly, redemption of lands, June, 1902	84 86	
		184 26

Loans.

Jan. 27.—J. H. Moore, money advanced him by previous note, January 2, 1902	$500 00	
Nov. 2.—A. M. Stewart, money borrowed	500 00	
Oct. 10.—Mary McLaurin money borrowed	300 00	
		1,300 00

License Fund.

1903.		
July 15.—Robert Dow, share of license fund	$378 67	378 67

Government School Grant.

Aug. 1.—H. Rielly, cheque for Government school grant, 1903	$498 00	498 00

Toll Gate Rent.

Jan. 22.—Joseph Leslie, rent of toll gate	$33 33		
Mar. 5.— " "	33 33		
Mar. 27.— " "	33 33		
Apr. 27.— " "	33 33		
May 30.— " "	33 33		
June 29.— " "	33 33		
July 29.— " "	33 33		
Aug. 17.— " "	33 33		
Sep. 21.— " "	33 33		
Oct. 24.— " "	33 33		
Dec. 3.— " " two months	66 66		
			399 96
July 15.—Mrs. Ryan, rent of toll gate	$37 00		37 00

Miscellaneous.

Jan. 10.—M. Sweeney, rent town hall	$6 00	
Jan. 21.—M. Sweeney, rent town hall	3 00	
Feb. 23.—W. Loney, maple tree on side road near J. Yorks	1 50	
Mar. 20.—M. Sweeney, rent town hall	4 00	
May 23.—M. Sweeney, rent town hall	3 00	
Sep. 12.—H. Iveson, use of grader *re* Keough & W. Porteous	2 00	
Dec. 5.—M. Sweeney, rent town hall	3 00	
		22 50

Awards.

Feb. 23.—F. Iveson, J. Booth's fees in connection with the Alex. and Thos. Waddell awards	$3 90	
May 9.—F. Iveson, N. & H. McDiarmids' fees, connection D. J. McDiarmid's award	19 05	
July 16.—F. Iveson, fees in connection with D. J. McDiarmid's award	3 30	
		26 25
		$25,249 09

EXPENDITURE.

Roads and Bridges.

1903.	
Jan. —Hugh Paden	$2 10
Jan. 6.—Charles Gagnon	4 00
Jan. 6.—John McKendry	1 25
Jan. 12.—A. I. Kennedy	3 90
Jan. 14.—Alfred Morris	9 50
Jan. 20.—Joseph Leslie	5 00
Jan. 26.—John O'Connor	1 00
Jan. 31.—John Coleman	43 43
Jan. 31.—James Minnions	1 40
Feb. 3.—Sawyer, Massey Co.	29 20
Feb. 16.—David and Hugh James	1 00
Feb. 20.—D. Carkner & Co.	97 04
Feb. 20.—Edmond Cowan	31 60
Feb. 21.—Alfred Morris	9 80
Feb. 23.—James Blanchfield	2 00
Feb. 23.—Patrick Ralph	103 75
Mar. 3.—James Daly	1 00
Mar. 3.—D. McArthur	5 62
Mar. 24.—Michael Stackpole	11 50
Mar. 31.—Alfred Morris	1 25
Apr. 6.—James York	46 00
Apr. 10.—John Grey	3 00
Apr. 25.—Albert Logan	1 75
Apr. 25.—A. P. Wilson	6 00
Apr. 25.—James Blanchfield	3 50

May 2.	—Josiah Campbell	3 00
May 30.	—John M. McEvoy	4 20
May 30.	—Michael Fanning	1 55
May 30.	—W. J. Savage	1 00
May 30.	—John Cochrane	5 00
May 30.	—Daniel Burns	49 30
June 13.	—James O'Rourke	6 00
June 13.	—Robert McCallum	4 00
June 13.	—Michael Daly	2 80
June 13.	—Mrs. Edward McEvoy	1 80
June 13.	—James Dillion	2 00
June 13.	—John Rice	20 00
June 27.	—T. W. James	2 00
June 27.	—James Herbert	1 00
June 27.	—A. J. McEvoy	2 00
June 27.	—Patrick Cahill	9 00
June 27.	—James Mullins	3 00
June 27.	—Hulbert Braig	2 00
June 27.	—John Parks	3 50
June 29.	—Joseph Leslie	13 00
July 2.	—John H. O'Callaghan	4 40
July 3.	—George Bowman	2 50
July 6.	—John Marshall	4 40
July 10.	—William Grey	15 00
July 10.	—Samuel Scrivens	50
July 11.	—John Coleman	61 75
July 15.	—Richard McEvoy	22 25
July 18.	—Albert Blair	11 00
July 29.	—Wm. O'Brien	45 00
Aug. 8.	—John R. Blanchfield	60 71
Aug. 8.	—Charles Blanchfield	9 00
Aug. 8.	—Richard McEvoy	11 25
Aug. 31.	—H. Iveson	60 00
Sep. 26.	—Richard McEvoy	31 25
Sep. 26.	—Joseph Evans	14 70
Sep. 26.	—James O'Rourke	1 00
Sep. 26.	—Samuel Dillon	16 00
Sep. 26.	—William Harnet	6 75
Sep. 26.	—M. Murdoch	2 75
Sep. 26.	—Mr. A. Woods	2 25
Sep. 26.	—Patrick Ralph	5 00
Sep. 26.	—Alfred Murray	1 50
Sep. 26.	—Thos. Booth	7 00
Oct. 1.	—S. S. Latimer	5 50
Oct. 9.	—E. Charron	5 00
Oct. 9.	—Joseph Jonieu	5 00
Oct. 9.	—Joseph Jonieu	5 00
Oct. 19.	—Patrick Conlon	6 00
Oct. 23.	—Joseph Gonieu	4 00
Oct. 29.	—Jerome L. E. Plante	2 50
Oct. 29.	—John Bulger	5 00
Oct. 29.	—Alex. Crerar	139 32
Oct. 29.	—Joseph Gonieu	15 75
Oct. 29.	—John Coleman	60 33
Oct. 31.	—Peter Kearns	6 45
Oct. 31.	—John O'Connor	1 00
Oct. 31.	—Peter Campbell	2 50
Oct. 31.	—T. G. Clarke	5 00
Oct. 31.	—E. Dillabough	1 44
Nov. 2.	—Joseph Gagnon	20 00
Nov. 4.	—John Coleman	2 00
Nov. 12.	—Hugh Craig	7 00
Nov. 23.	—James Shaw	21 50
Nov. 24.	—James Shepherd	2 00
Nov. 28.	—James Tierney	3 00
Nov. 28.	—John Morrison	4 00
Nov. 28.	—Young Darcey	2 00
Nov. 28.	—Walter Ralph	1 90

Nov. 28.—Alex. Crerar	7 00	
Nov. 28.—H. Iveson	27 00	
Nov. 28.—Theodore Clelland	10 00	
Nov. 28.—Wm. Nixon	12 00	
Nov. 28.—Thos. Stanley	2 72	
Dec. 5.—Louis Howes	8 40	
Dec. 8.—John Parks	88 50	
Dec. 15.—Patrick Sullivan	7 50	
Dec. 15.—John McEvoy	15 60	
Dec. 15.—Johnston Allen	8 00	
Dec. 15.—Wm. Allen	4 00	
Dec. 15.—Wm. Davis	2 00	
Dec. 15.—Albert Bower	3 30	
Dec. 15.—Francis Woods	3 75	
Dec. 15.—A. G. Scherdfager	2 50	
Dec. 15.—Henry McGirr	5 30	
Dec. 15.—Charles Blanchfield	3 00	
Dec. 15.—J. H. Morris	27 75	
Dec. 15.—Charles Blanchfield	50	
Dec. 21.—John Powers	14 00	
Dec. 28.—John Parks	7 00	
Dec. 28.—R. J. Clelland	6 50	
Dec. 28.—Robert Taylor	3 00	
Dec. 28.—J. M. McDiarmid	3 80	
Dec. 29.—Alex. Kennedy	5 00	
Mar. 10.—Robert Craig, building Gordon bridge, as per contract price	214 00	
Oct. 29.—C. F. McArthur, said amount to be charged to W. Woods in connection with the contract of Kenmore bridge approach	20 00	
Nov. 2.—W. Woods, grading the approaches of the Kenmore bridge	69 50	
Nov. 28.—Hugh Craig, balance of contract on Gordon bridge	25 00	
		1,900 61

Ditches and Culverts.

Jan. 26.—Peter Crerar	$2 00	
Apr. 25.—Robert Saunders	7 00	
May 30.—James Daly	1 00	
June 13.—James Saunders	1 00	
June 13.—John Ferguson	11 00	
June 27.—John Jordon	1 00	
June 27.—P. Ralph	4 00	
June 27.—A. P. Wilson	50	
June 27.—James Mullins	1 00	
June 27.—J. H. Morris	25 30	
July 15.—Richard McEvoy	4 00	
July 29.—Wm. O'Brien	2 00	
Aug. 8.—Thos. Kelly	5 00	
Aug. 8.—Ed. Morris	10 00	
Aug. 15.—A. Morris	5 00	
Aug. 22.—John Coleman	4 50	
Aug. 22.—John Coleman	6 06	
Sep. 2.—Samuel Loney	14 50	
Sep. 8.—Thos Stanley	4 60	
Sep. 26.—John Knowles	5 00	
Sep. 26.—Thos. Saunders	10 00	
Sep. 26.—Andrew Hayes	8 00	
Sep. 26.—Henry D. York	6 50	
Oct. 3.—Patrick McCabe	16 00	
Oct. 9.—W. G. Porteous	10 00	
Oct. 29.—John Jordon	6 10	
Oct. 29.—John Bulger	6 00	
Oct. 29.—A. Smith	4 50	
Oct. 31.—Truelove Butler	100 00	
Nov. 2.—James O. McRostie	12 00	

Nov. 7.—John Coleman	5 62	
Nov. 7.—John Coleman	15 00	
Nov. 7.—Sandy Crerar	27 10	
Nov. 12.—John Coleman	3 60	
Nov. 28.—Samuel Loney	2 50	
Nov. 28.—John Trainor	50	
Nov. 28.—John Parks	4 00	
Nov. 28.—P. Ralph	22 50	
Nov. 28.—J. H. Morris	18 65	
Dec. 15.—Colin Stewart	1 00	
Dec. 1.—Thos. Scharf	10 00	
Dec. 15.—Truelove Butler	222 40	
Dec. 21.—Henry Armstrong	19 00	
Dec. 29.—Thos. York	2 00	
		647 43

Ditches and Water Courses.

1903.

Jan. 20.—Samuel Woods, township portion of the Dempsey award	$45 00	
Mar. 9.—Edmund Cowan, digging out hard pan on Wallace award ditch, as per engineer's award	3 18	
May 30.—Exavier Moise, digging and cleaning award ditch known as John Campbell award	23 50	
Aug. 20.—J. W. Armstrong, cleaning out 55 rods of ditch in Charon award	8 25	
Sep. 5.—Wilbert Woods, digging council's portion in the Daniel McLaren award	15 00	
Sep. 15.—John Birch, clearing township portion of the right of way of the Cherry award on the boundary between Osgoode, the distance being 1,300 feet	10 00	
Sep. 17.—James Waddell, digging 18 rods of Booth award and building a culvert on the side road between lots 5 and 6, 7th and 8th concessions	30 00	
Oct. 29.—W. G. Porteous, township share of ditching in connection with the Wm. Wallace award	90 00	
Oct. 31.—W. G. Porteous, balance of contract digging ditch under the Wm. Wallace award	10 00	
Nov. 28.—John James, ploughing out 80 rods of ditch in the Cherry award	2 50	
Nov. 28.—T. G. Clark, hauling tile for culvert in the McDiarmid award ditch	2 50	
Nov. 28.—S. Baldry, putting in culvert and digging township portion of McDiarmid award	5 00	
Nov. 28.—Uriah Saunders, building culvert on town line between South Gore and Osgoode, being Osgoode portion of the Saunders award	10 00	
Dec. 15.—Wilbert Woods, part payment for work ditching on township portion of D. A. McLaren award	5 00	
Dec. 15.—Daniel McLaren, assisting engineer laying out water course, said being charged on roll	3 00	
Dec. 15.—Chas. Dow, assisting engineer laying out water course, said amount being charged on roll	2 25	
Dec. 29.—Wm. Loney, building culvert on township portion of Dempsey award	20 00	
Dec. 29.—Thos. McMemory, cleaning township portion of the McMemory award on the side road between lots 15 and 16, in 7th concession	1 00	
		286 18

Awards.

Jan. 2.—H. W. Armstrong, assisting the engineers in J. W. Booth's award	75	
Jan. 6.—J. H. Moore, running line on the boundary between Osgoode and Mountain, also a line in the 9th concession of Osgoode	34 00	

Jan. 12.—W. H. Magwood, engineer's fees in connection with the Cherry, Booth, Harney, Waddell, McNab, and McDiarmid awards	143 50	
May 7.—W. H. Magwood, engineer's fees in connection with awards, viz., D. J. McDiarmid, E. Cowans, and D. A. McLaren	74 80	
Nov. 7.—Louis Howes, assisting surveyor in running line on side road between lots 15 and 16 in 7th concession	4 50	
Nov. 7.—W. H. Magwood, engineer's fees in connection with the Uriah Saunders award	138 00	
Nov. 7.—Clerks' fees in connection with the Uriah Saunders award	68 69	
June 27.—John Birch, assisting township engineer in the Cherry award, same to be charged to Mr. Magwood's account	4 00	
		468 24

Plant.

Apr. 6.—Edward Whiteside, *re* truck waggon	$26 88	26 88

Miscellaneous.

Feb. 23.—Bell Telephone Co., use of phone during month of Dec, 1902, and January, 1903	$ 1 40	
Mar. 14.—Bell Telephone Co., messages, February 20	60	
May 2.—Frank Iveson, nine telephone messages	2 95	
May 30.—Daniel O'Connor, part payment for auditing the roll for 1902	10 00	
May 30.—A. P. Imlay, part payment for auditing the roll for 1902	10 00	
July 6.—Bell Telephone Co., telephone service during month June, 1903	1 25	
July 30.—John Ferguson, plank to be used in renewal of sidewalk in Village of Manctick	30 00	
Aug. 10.—Bell Telephone Co., messages during month July, 1903	1 29	
Oct. 10.—Bell Telephone Co., telephone messages for months of August and September, 1903	80	
Oct. 22.—F. Iveson, posting notices in connection with the appeals to the judges under the Voters' Lists Act	2 24	
Nov. 3.—James Simpson, taking reeve and clerk to Billing's Bridge to meet Gloucester council	1 50	
Nov. 24.—Bell Telephone Co., services for the month of October, 1903	1 20	
Nov. 24.—Judge Liddell, services in connection with revision of assessment roll	9 90	
Dec. 10.—Bell Telephone Co., telephone service during November, 1902	1 35	
Dec. 15.—E. J. Murphy, serving subpœnas for court of revision	1 44	
Dec. 15.—James Simpson, carrying parcels	65	
Dec. 15.—Miss Harkness, *re* fund of hall rent for school concrete	3 00	
Dec. 21.—A. P. Imlay, balance of amount, auditing accounts, 1903	10 00	
Dec. 21.—Daniel O'Connor, balance of amount, auditing accounts, 1903	10 00	
		99 57

Printing and Stationery.

Jan. 16.—Lowrie Bros., balance of account, year 1902	$90 00	
Feb. 3.—*Municipal World*, blank forms and municipal printing	34 51	
Feb. 3.—*Evening Journal*, printing minutes for 1902	26 10	

Feb. 16.—William Reach, freight and cartage on parcels from *Municipal World*	2 00	
May 16.—Lowrie Bros., printing etc.	14 00	
Dec. 15.—Lowrie Bros., printing, etc., for 1903	60 00	
Dec. 15.—*Municipal World*, printing, etc.	18 53	
		245 14

Elections.

Jan. 3.—John Grant, polling booth for referendum vote	$4 00	
Jan. 3.—Trustee R.C.S.S. No. 2, use of school house as a poll room for taking a vote on The Liquor Act, 1902	4 00	
Jan. 6.—David Fraser, polling booth for provincial and referendum vote	8 00	
Jan. 22.—Alex. Kennedy, services as deputy returning officer, and $2.00 for town hall rent	7 00	
Jan. 22.—A. P. Imlay, services as D.R.O. for 1903	5 00	
Jan. 22.—David Fraser, services as D.R.O. for 1903	5 00	
Jan. 29.—Arthur Morrison, services as D.R.O., poll No. 6, late elections	5 00	
Jan. 31.—Daniel Craig, services as D.R.O., poll No. 11, and hall rent	7 00	
Feb. 3.—John Grant, services as D.R.O. and booth rent	7 00	
Feb. 23.—Wm. Harney, services as D.R.O., poll No. 1, and hall rent, as per council resolution passed January 12, 1903	7 00	
Feb. 23.—J. A. Moses, acting D.R.O. and hall rent, as per resolution of council, January 12, 1903	7 00	
Mar. 4.—Alex. Duncan, acting D.R.O. at poll No. 5, municipal elections, 1903	5 00	
Mar. 11.—John Rowan, use of house for polling booth during referendum election	4 00	
Mar. 13.—Nicholas Turner, use of school house for referendum vote	4 00	
Mar. 13.—Nicholas Turner, acting D.R.O. at municipal election	5 00	
Mar. 18.—F. Iveson, services as D.R.O. and two locks for ballot box	5 30	
Oct. 22.—F. Iveson, posting and distributing voters' lists, 1903	85	
		90 15

Board of Health.

Apr. 6.—F. Iveson, to pay expenses in connection with Board of Health, as per resolution of Board of Health	$15 11	
July 18.—E. Foley, burying dog, as per order M.H. office	25	
		15 36

Bowers, Saunders, and O'Connor Drain.

Jan. 27.—Interest on J. H. Moses' note *re* Bowers, Saunders and O'Connor drain	$13 07	13 07

Legal Fees.

1903.		
Jan. 4.—A. P. Wilson, *re* witnesses' fees in connection with the W. J. Moses law suit	$13 45	
Jan. 27.—G. W. Henderson, township solicitor, legal fees in general matters to September 15th, 1902	26 18	
July 1.—W. C. Cameron, cost of subpœnas and other costs in connection with W. J. Moses' suit	3 56	
		43 19

Charity.

Feb. 7.—Sarah McDowell, to assist her, to be expended by Jas. McLaurin as he thinks best	$5 00	
Feb. 18.—James McLaurin, Sarah McDowell, to assist her	5 00	
May 30.—Sarah McDowell, her support in her indigence	3 00	
Aug. 8.—Sarah McDowell, to assist her	3 00	
Sep. 26.—Sarah McDowell, to assist her	3 00	
Nov. 2.—J. D. McCooyon, being in poor health and poor circumstances	10 00	
Dec. 15.—Sarah McDowell, to assist her	3 00	
Dec. 15.—Sarah McDowell, to assist her	3 00	
		35 00

Doyle Creek.

Nov. 3.—W. H. Magwood, copies of profile of sections 1, 2 and 3, Doyle creek, procured from J. B. Lewis	$6 00	6 00

Grants.

Jan. 16.—J. L. Rolston, treasurer Co. R. agricultural society, grant to said society as per resolution of council	$30 00	30 00

County Rates.

Jan. 12.—H. Rielly, county rates	$2,375 00	
Jan. 27.— " "	1,928 00	
Feb. 23.— " "	500 00	
		4,803 00

School Debentures.

1903.		
Feb. 23.—Mrs. Pink, debenture No. 1 and coupon No. 1	$150 00	
Mar. 24.—Wm. Loney, debenture No. 4	160 00	
Apr. —Mrs. Johnston, debenture No. 2	150 00	
Apr. —Mrs. Mary Shields, debenture No. 2	145 00	
		605 00

Grey Creek Fund.

Mar. 17.—Quebec Bank, deposit	$863 62	863 62

Castor Drainage Fund.

Mar. 18.—Quebec Bank, deposit	$283 00	
Dec. 10.—Quebec Bank, debenture No. 2	373 03	
		656 03

Coupons.

Mar. 26.—Wm. Loney, coupon No. 4	$14 40	
Apr. —Mrs. Johnston, " 2	67 50	
Apr. —Mrs. Shields, " 2	29 00	
		110 90

Mac. Road Debenture.

July 3.—Quebec Bank, deposit	$406 18	406 18

Doyle Creek Debenture.

Dec. 10.—Quebec Bank, deposit	$148 64	148 64

Police Village Metcalfe.

Dec. 10.—Levy	$161 60	161 60

Police Village Manotick.

Dec. 15.—Manotick Police Village, balance of general rate		$9 00	9 00

Manotick Statute Labor.

Dec. 15.—Statute labor		$29 50	29 50

Metcalfe Statute Labor.

Dec. 15.—Statute labor		$111 00	
Dec. 29.—Statute labor, Township of Osgoode		241 50	
			352 50

Loans.

1903.			
May 8.—Samuel J. Woods, money borrowed for statute labor		$500 00	
May 14.—John Campbell, money borrowed for satute labor		1,000 00	
Dec. 10.—Thos. McMemory, part payment on note		500 00	
Dec. 19.—Thos. McMemory, balance of note		500 00	
			2,500 00

Lough Drain.

Sep. 26.—James Dewar, amount allotted him by the engineer for drains already constructed in the Lough drainage scheme, and said amount to be charged to said scheme		$6 16	
Jan. 16.—Lowrie Bros., printing voters' lists and by loan in connection with Lough drain		45 00	
			51 16

Allen Drain.

Oct. 22.—F. Iveson, posting notices in connection with the D. R. Allen drain		$3 26	3 26

Salaries and Allowances.

July 1.—P. Dewan, assessor for 1903		$100 00	
July 1.—P. Dewan, collecting the taxes in western division for 1902		50 00	
July 29.—Alexander Crerar, services as road commissioner, No. 3 division, Township of Osgoode		50 00	
Aug. 8.—H. T. Wilson, collecting the taxes in the western division of the townships for the year 1901		35 00	
Sep. 3.—A. L. McTavish, collecting the taxes in the eastern division, 1902		50 00	
Oct. 29.—John Park, commissioner's time		20 10	
Oct. 31.—Frank Iveson, performing duties in connection with the revision and correction of voters' lists for Township of Osgoode, 1903		18 84	
Dec. 15.—William Harnett, extra work as road commissioner		6 20	
Dec. 15.—Thos. W. James, reeve		75 00	
Dec. 15.—Richard McEvoy, councillor		55 00	
Dec. 15.—A. P. Wilson, "		55 00	
Dec. 15.—E. Cowan, "		55 00	
Dec. 15.—P. Kearns, "		55 00	
Dec. 15.—Frank Iveson, clerk		140 00	
Dec. 15.—Frank Iveson, voters' lists		30 00	
Dec. 15.—Frank Iveson, division registrar		20 00	
Dec. 15.—Frank Iveson, returning officer		10 00	
Dec. 15.—Frank Iveson, selecting jurors		10 00	
Dec. 15.—Frank Iveson, stationery and postage		15 00	
Dec. 15.—Thos. W. James, selecting jurors		3 00	
Dec. 15.—James McLaurin, treasurer		100 00	
Dec. 15.—James McLaurin, stationery, etc.		10 00	
Dec. 15.—J. H. Morris, Road Division No. 6		81 40	
Dec. 15.—Alex. Crerar, " 3		87 00	
Dec. 15.—John Parks, " 4		58 80	
Dec. 15.—John Coleman, " 5		66 70	
Dec. 15.—Thos. Stanley, " 7		67 00	
Dec. 15.—Samuel J. Loney, " 8		57 20	
Dec. 15.—John McEvoy		8 00	
Dec. 15.—Wm. Harnett		8 00	
Dec. 15.—Michael Sweeney, caretaker (town hall)		25 00	
			1,422 24

School Sections.

Dec. 15.—School section	No. 7	$366 60	
"	17	39 64	
"	10	356 14	
"	21	300 02	
"	8	400 00	
"	9	330 00	
"	11	678 95	
"	13	300 00	
"	14	252 24	
"	16	140 33	
"	18	224 87	
"	22	350 00	
"	3 Public	227 50	
"	3 R. C. Sep.	139 24	
"	20 Public	451 84	
			4,557 37
School section	No. 1, R. C. Sep.	$215 32	
"	1 "	198 09	
"	1 Public school	298 48	
"	2 "	422 51	
"	3 "	227 40	
"	4 "	328 01	
"	5 "	304 57	
"	6 "	333 77	
"	22 "	360 00	
"	12 "	508 28	
May 7.— "	19 "	162 00	
			3,358 43

Mid-Summer Grant.

Wm. Condie,	No. 1	$13 55	
S. N. Mussell,	2	8 90	
Alex. Duncan,	3	13 90	
James Herbert,	4	21 95	
Wm. J. Moses,	5	19 20	
James Dillon,	6	16 15	
John W. Blair,	7	24 75	
John York,	8	25 00	
Robt. McLaughlin,	9	5 45	
Thos. Stanley,	10	35 75	
J. L. Rolston,	11	79 40	
David Fraser,	12	29 10	
J. A. York,	13	28 10	
W. J. Minoque,	14	8 50	
A. L. McTavish,	15	42 05	
Wm. Clapp,	18	17 80	
Thos. Kerr,	19	3 55	
Geo. Howell,	20	34 15	
Elias Scharf,	21	22 55	
T. G. Clarke,	22	23 15	
John A. Rice,	23	15 30	
J. McCormick,	16 Union	7 35	
A. Kennedy,	17	2 40	
			498 00

Refunds.

Jan. 24.—Wesley Woods, eng. fees charged against James Tobin's property which should have been charged to J. Tobin	$7 87
Jan. 26.—James Wilson, refund of taxes on account damage by storm	9 18
Jan. 31.—James Wallace, error in taxes	1 00
Feb. 7.—Duncan McDonald, refund of taxes on account of damage by storm, as per resolution of council	14 58
Feb. 7.—Thos. McDonald, refund of taxes on account of damage by storm, as per resolution of council	9 18

Apr. 16.—Alpin Campbell, refund of taxes, property being assessed twice, as per resolution No. 3, April 15 session	5 30	
Apr. 25.—Edward Whiteside, money refunded him for not using town hall	2 00	
Apr. 25.—Thos. Booth, J. W. Booth, for assistance in the Booth award which they have paid in their taxes	2 00	
May 2.—Wm. Waddell, amount of his local school tax, which he pays to Gloucester school, where his children attend	3 57	
		54 68

Interest.

May 8.—Interest on note	$14 56	
May 14.—Interest on note	43 37	
Sep. 26.—John Coleman, interest on note dated August 30, 1902, for $1,000, at 5 per cent	50 00	
Oct. 6.—Thos. McMemory, interest on note	50 00	
Dec. 19.—Thos. McMemory, interest on note	9 37	
		167 30
		$24.665 23
By balance		583 86
		$25.249 09

ABSTRACT OF RECEIPTS, 1904.

Cash on hand, December 31st, 1903		$583 86
Ontario Government school grant		507 00
License fund		323 33
Taxes, 1903, per collector W. O. Loney	$6.281 75	
" 1903, " O. Dewan	5.626 14	
" 1904, " P. Dewan	2.450 00	
" 1904, " R. Waddell	9.927 00	
		24.284 89
Non-resident taxes per county treasurer		24 34
Toll gate rent, Jos. Leslie	$266 72	
" John James	22 48	
" P. Conlin	52 15	
		341 35
Awards per clerk F. Iveson		15 64
Town hall rent		30 00
Miscellaneous		4 00
Dunbar drain, see expenditure		264 40
Loans, Union Bank of Canada		15,393 10
Castor drain, refund		890 00
		$42.661 91
Union Bank of Canada cheques outstanding		125 82
		$42.787 73
Balance due the treasurer		280 61
		$43,068 34

ABSTRACT OF EXPENDITURE, 1904.

Roads and bridges	$2.431 70
Ditches and culverts	538 23
Printing and stationery	195 50
Town hall maintenance	87 27
Elections	72 00
Charity	15 00
Interest	453 31
Salaries and allowances	1,393 45
Board of Health	153 74

Refunds	80 10	
Miscellaneous	334 02	
Toll gate repairs	9 95	
Legal fees	230 79	
Ditches and watercourses	251 47	
Awards	467 35	
O'Connor, Saunders and Bower drains	500 00	
Saunders' drain	12 10	
Castor drain	890 00	
Cassidy drain	274 26	
McGregor drain	14 00	
McDiarmid drain	1 50	
Dunbar drain, see receipts	264 50	
School sections, levy	10,394 93	
Midsummer school grant	507 00	
County of Carleton, per H. Reilly	3,806 06	
Metcalf police village, levy	222 64	
" license	50 00	
" statute labor	119 00	
Manotick police village	69 25	
School debentures	530 00	
" Osgoode's share No. 9 union	92 82	
School debenture coupons	160 20	
Macadamized road debentures	406 18	
Grey Creek debenture fund	155 92	
Doyle Creek "	142 59	
Castor drain "	656 03	
Dunbar drain "	114 86	
Lough drain "	105 58	
Findlay Creek debentures, Osgoode's share	85 63	
Grant to Russell Co. Agricultural Society	30 00	
Loans, sundries	16,618 00	
		42,936 82
Virgil McKenna, S.S. No. 3 and No. 1, Gloucester, 1902		123 52
John McEvoy, road superintendent, 1902		8 00
		$43,068 34

Receipts.

Cash on hand December 31, 1903	$583 86

Miscellaneous.

Jan. 2.—M. Sweeney, rent of town hall	$3 00	
May 16.— " "	6 00	
June 14.— " "	3 00	
June 29.— " "	3 00	
Nov. 19.—John Parks, trees sold on side road between lot	2 00	
Dec. 5.—M. Sweeney, rent of town hall	3 00	
Dec. 12.— " "	3 00	
Dec. 15.—George Latimer, cedars purchased from council	2 00	
Dec. 24.—M. Sweeney, rent of town hall	6 00	
Dec. 27.— " "	3 00	
		34 00

Loans.

Mar. 11.—Union Bank of Canada, current expenses	$332 72	
Apr. 8.— " "	438 06	
" " transferred to 1904	59 65	
May 31.—Union Bank of Canada, current expenses	499 91	
Oct. 31.— " "	2,187 93	
Dec. 31.—Union Bank of Canada, money borrowed	11,874 83	
		15,393 10

Awards.

Feb. 15.—Frank Iveson, clerk's fees connection with awards...	$15 64	
		15 64

Taxes.

Jan. 4.—W. O. Loney, taxes for 1903	$600 00	
Jan. 9.— " "	900 00	
Jan. 19.— " "	600 00	
Jan. 30.— " "	900 00	
Feb. 12.— " "	1,000 00	
Feb. 27.— " "	800 00	
Mar. 5.— " "	500 00	
Mar. 19.— " "	400 00	
Apr. 25.— " "	400 00	
July 14.— " "	181 75	
		6,281 75
Jan. 11.—P. Dewan, taxes for 1903	$500 00	
Feb. 11.— " "	400 00	
Feb. 15.— " "	2,294 02	
Mar. 15.— " "	1,042 40	
Apr. 11.— " "	220 00	
May 14.— " "	265 00	
May 31.— " "	200 00	
July 6.— " "	250 00	
Aug. 4.— " "	50 00	
Sep. 19.— " "	404 72	
		5,626 14
Dec. 3.—P. Dewan, taxes for 1904	$1,650 00	
Dec. 17.— " "	800 00	
		2,450 00
Mar. 3.—Hugh Rielly, county treasurer	$24 34	
		24 34
Nov. 12.—Robert Waddell, taxes for 1904	$525 00	
Nov. 26.— " "	924 00	
" "	951 00	
Dec. 3.— " "	685 00	
Dec. 9.— " "	1,150 00	
Dec. 12.— " "	645 00	
Dec. 15.— " "	1,200 00	
" "	1,200 00	
Dec. 26.— " "	1,345 00	
" "	1,302 00	
		9,927 00

Toll Gate.

Apr. 21.—Joseph Leslie, rent of toll gate	$33 33	
May 31.— " "	33 33	
Aug. 2.— " "	80 00	
Aug. 24.— " "	50 00	
Oct. 1.— " "	70 06	
		266 72
Sep. 26.—John James, rent of toll gate	$13 00	
Oct. 4.— " "	9 48	
		22 48
Oct. 31.—P. Conlin, rent of toll gate	$27 15	
Dec. 1.— " "	25 00	
		52 15

License Fund.

July 22.—Robert Dow, license fund money	$323 33	
		323 33

Midsummer Grant.

July 8.—Hugh Rielly, midsummer grant to schools	$507 00	
		507 00

Dunbar Drain.

Apr. 8.—Dunbar drainage account, money refunded	$8 80	
May 31.—Union Bank of Canada, money refunded, see expenditure $255 60	255 60	
		264 40
		$41,771 91
Castor drain, refund		890 00
		$42,787 73
Balance due the treasurer		280 61
		$43,068 34

EXPENDITURE.

Roads and Bridges.

Jan. 11.—James Stanley	$16 00
Jan. 20.—Alfred Morris	26 50
Jan. 28.—John Knowles	10 00
P. Ralph	15 00
Thos. Campbell	10 00
Jan. 30.—A. McPherson	1 70
Patrick Ralph	3 50
Massey-Harris Co.	27 38
Jan. 28.—Duncan Carkney	287 05
Feb. 11.—John Grant	25 00
Feb. 16.—Samuel Scrivens	5 30
Feb. 24.—James Logan	7 00
Samuel Dillon	4 00
Wm. Dalglish	2 00
Feb. 29.—Alex. Dow	33 00
James Lawlor	50
Mar. 11.—Alex. Crerar	332 72
Mar. 17.—Uriah Saunders	10 00
Mar. 19.—Thos. Ryan	2 00
Mar. 21.—Patrick Ralph	150 00
Mar. 23.—Albert Blair	75
Alfred Morris	2 50
John James	18 10
Russell Boyd	1 00
Wm. Porteous	2 50
Mar. 28.—Albert Wood	8 40
Apr. 6.—Wm. Hill	5 00
Apr. 7.—James Shepherd	4 40
Apr. 8.—John Dunlop	7 50
Martin Cahill	75
Patrick Dunlop	8 50
Chas. Stanley	14 50
Wm. Stanley	15 00
Wm. A. Stanley	7 50
Patrick Cahill	1 50
Apr. 9.—Duncan McArthur	5 75
Apr. 27.—John Monaghan	15 00
Apr. 28.—Alex. Crerar	7 10
Apr. 29.—George Sully	3 50
May 16.—Wm. Savage	3 00

May 18.—Mr. Charron		5 00
May 20.—P. J. Kearns		14 40
May 30.—John Campbell		3 00
	Case Thomas	2 50
	Dan Kennedy	7 00
	P. E. Haines	3 50
June 1.—Thos. Ryan		3 50
June 10.—Thos. Stanley		1 40
	Patrick Ralph	43 37
	James Stanley	16 00
	Pierce Pyper	16 00
	Thos. Ralph	4 00
	Robt. Boyd	75
June 16.—Wm. J. Grey		1 50
June 20.—Wm. O'Brien		10 00
June 25.—P. Ralph		9 00
	James McLaurin	8 62
June 25.—Peter Kearns		60 00
June 30.—Wm. Kelly		100 00
July 8.—John Coleman		6 88
	John Coleman	30 00
July 9.—Robt. Booth		7 80
July 13.—Wm. Tierney		3 75
July 14.—P. Ralph		4 62
July 16.—Patrick Cahill		16 70
July 19.—John R. Blanchfield		38 15
	Charles Blanchfield	4 60
July 30.—Patrick Ralph		5 50
Aug. 9.—Frank Iveson		1 70
Aug. 13.—Alex. Crerar		5 75
Aug. 15.—John Coleman		12 85
Aug. 18.—Richard McEvoy		18 94
	A. P. Wilson	50 00
	Hugh Craig	7 00
Aug. 29.—P. Dewan		15 40
	P. Dewan	35 46
Sep. 2.—Henry Iveson		48 15
Sep. 8.—Alex. Dow		8 00
	D. J. Hill and others	20 00
	Patrick Ralph	8 75
Sep. 15.—John R. Blanchfield		15 60
Sep. 19.—Thos. Herbert		14 00
	P. Dewan	42 00
Sep. 24.—Byron Moses		13 00
Sep. 20.—A. Crerar		8 62
Sep. 24.—A. Crerar		50 00
Sep. 26.—Joseph Evans		16 00
	George Latimer	7 00
Nov. 1.—Casey Thomas		1 50
	P. Ralph	17 00
	Richard McEvoy	2 00
	Richard McEvoy	8 50
	John Knowles	3 00
Nov. 2.—Peter Campbell		10 00
Nov. 5.—John Coleman		5 00
Nov. 8.—John O'Connor		7 00
Nov. 19.—John Parks		50 00
	John Parks	65 00
Nov. 25.—James Simpson		1 75
Nov. 26.—Alex. Crerar		1 00
Nov. 28.—James Hall		2 00
	John Coleman	110 62
	Samuel J. Loney	9 25
Dec. 1.—John Jordon		5 00
	Isaac Shirley	5 10
Dec. 15.—Frank Woods		4 30
	Patrick Ralph	8 75
	Thos. Stanley	2 50

	A. Cheney	3 00	
Dec. 16.—Henry Iveson		22 95	
Dec. 17.—Wm. O'Brien		2 00	
Dec. 23.—S. S. Latimer		4 90	
	J. L. Rolston	2 42	
Dec. 28.—Mrs. A. York		5 95	
Dec. 29.—D. Carkner & Co.		144 55	
			2,431 70

Ditches and Culverts.

Feb. 24.—John Ferguson	$8 50	
Apr. 28.—Alex. Crerar	2 50	
Samuel Baldry	5 50	
Richard McEvoy	4 75	
May 30.—Patrick Ralph	8 00	
Ezra Otto	6 00	
Wm. Allen	22 95	
Samuel Loney	18 35	
July 2.—Alex. Crerar	3 75	
Patrick Ralph	22 50	
July 12.—Samuel Scrivens	1 00	
July 14.—Richard McEvoy	24 75	
July 16.—Timothy Leaghy	10 00	
Aug. 13.—Alex. Crerar	12 43	
Ben Acres	1 25	
Aug. 18.—Hugh Craig	20 00	
Aug. 29.—Patrick Ralph	7 75	
John Parks	10 00	
Samuel J. Loney	26 25	
Sep. 10.—Thos. Stanley	4 40	
Sep. 26.—Peter Archand	11 50	
Oct. 1.—Samuel Loney	6 00	
Oct. 4.—Thos. Saunders	9 00	
Oct. 5.—A. P. Wilson	5 00	
Nov. 1.—George Clark	1 75	
Nov. 5.—John Coleman	1 00	
Nov. 26.—Alex. Crerar	14 50	
Nov. 30.—Patrick McCabe	24 00	
Dec. 1.—Robert Bickford	19 25	
Dec. 15.—J. Brownlee	16 00	
H. Owens	7 50	
Truelove Butler	199 10	
Dec. 29.—Robt. Raney	3 00	
		538 23

Ditches and Watercourses.

July 22.—Xavier Moise, clearing out the share of Malcolm McIntyre in the township of Osgoode award on lot 27 in the 9th concession	$36 00	
Xavier Moise, digging township share in the Dan McLaren award ditch	5 00	
Aug. 18.—Richard McEvoy, men's pay for work digging ditch between 2nd and 3rd concession, opposite lot 6, and for digging township portion of McHale award	11 40	
Jan. 28.—Alex. Crerar, serving notices and postage con. with the Campbell, Vernon award, and padlocks for g. pit	4 60	
Nov. 1.—Richard McEvoy, to pay Matthew O'Brien for repairing culvert between 1 and 2 concession, opposite lot 6, $2.00; John Jordon, for digging township part of McHale award	9 30	
Nov. 1.—P. J. McGahey, digging Osgoode and S. Gower portion of the McGahey award ½ charged S. Gower	7 97	
Nov. 3.—Thos. Waddell, doing and making township portion of the Thos. and Alex. Waddell award ditch	30 00	

	David Baskerville, doing the township portion of the Thos. and Alex. Waddell award ditch	3 00	
Nov. 12.	—Elisha Scharf, building a culvert on the 10th concession, opposite lot 3, in R. W. Cherry's award	12 00	
	Elisha Scharf, part payment of township of Cumberland portion, also portion of ditch in connection with R. W. Cherry award	100 00	
Dec. 15.	—Uriah Saunders, building culvert on 1st concession on the U. Saunders' award	15 00	
	James Gillissie, digging the township's portion of the Sam. Craig award ditch	10 00	
Dec. 17.	—Thos. Genoe, digging portion of Cowan award ditch	7 20	
			251 47

Miscellaneous.

Jan. 16.	—Jas. L. Rolston, expenses school arbitration	$20 00	
Jan. 26.	—Alfred Morris, *re* value recd. damages	75 00	
Jan. 27.	—Bell Telephone Co., services during Dec., 1903	1 75	
Feb. 11.	—Frank Iveson, services month Jan. Bell Tel. Co.	2 60	
Feb. 29.	—David Fraser, premium for policy of insurance on town hall	29 35	
Mar. 11.	—Frank Iveson, tel. messages for month of Feb., 1904	1 25	
Apr. 2.	—A. P. Imlay, auditing books, part payment	10 00	
	Daniel O'Connor, auditing books, part payment	10 00	
Apr. 9.	—Hugh Rielly, remitting county rates	1 25	
Apr. 29.	—Frank Iveson, tel. for month March, 1904	1 50	
May 31.	—Bell Tel. Co., messages for month April, 1904	80	
June 10.	—Bell Tel. Co., tel. service during May, 1904	2 75	
June 4.	—John Grant, 37 ft. x 124 ft. of land on the w½ of lot 13	25 00	
June 10.	—George Clark, to be applied to rep. platforms at Osgoode station	20 00	
July 9.	—G.N.W. Tel. Co., telegrams during month of June	80	
July 13.	—Bell Tel. Co., messages	1 35	
Sep. 10.	—John A. McDonald, in full payment of damage done to horse and waggon by breaking through north branch bridge	75 00	
Sep. 26.	—Bell Tel. Co., local manager, messages during month July	1 85	
	Bell Tel. Co., messages for month August	3 29	
Oct. 10.	—E. J. Murphy, examining McDonnell's horse at Russell	5 00	
Nov. 5.	—Daniel O'Connor, salary for auditing accounts, 1904	10 00	
Nov. 18.	—Bell Tel. Co., tel. service during October	1 85	
	Bell Tel. Co., tel. messages for month Sep., 1904	1 83	
Nov. 19.	—D. McArthur, the purpose of repairing sidewalk in the village of Kenmore	20 00	
Nov. 25.	—James Simpson, carrying parcels different times	1 80	
Dec. 17.	—A. P. Imlay, payment in full for auditing, 1904	10 00	
			334 02

Salaries and Allowances.

July 14.	—Wm. Oliver Loney, collecting taxes year 1903	50 00	
	Alex. Crerar, salary for road commissioner, 1904	30 00	
Sep. 19.	—P. Dewan, selecting jurors for the year 1903	4 00	
	" collecting the two western divisions, 1903	50 00	
	" assessing the township for 1904	94 00	
Sep. 26.	—Thos. Stanley, salary as commissioner, 1904	25 00	
Oct. 5.	—John James, attending toll gate for 9 days	11 25	
Oct. 10.	—P. Dewan, selecting jurors for the year 1904	4 00	
	T. W. James, selecting jurors for the year 1904	3 00	
Nov. 14.	—P. Dewan, amount overpaid on collector's roll, 1903	35 30	
Dec. 3.	—Frank Iveson, clerk's salary year 1904	24 00	
Dec. 8.	—Frank Iveson, services in connection with revision of voters' lists as per order, Judge's order	6 70	
	Thomas James, reeve	100 00	
	Richard McEvoy, councillor	55 00	

	A. P. Wilson, councillor	55 00	
	James McCormick, councillor	50 00	
	P. Kearns, councillor	55 00	
	Frank Iveson, clerk	116 00	
	" voters' list	30 00	
	" div. reg.	20 00	
	" returning officer	10 00	
	" selecting jurors	10 00	
	" stationery and postage	15 00	
	James McLaurin, treasurer	100 00	
	" stationery and postage	10 00	
	William Harnett, road supt.	8 00	
	P. Ralph, road div. No. 6	75 00	
	Alex. Crerar, " 3	91 00	
	John Parks, " 4	61 00	
	John Coleman, " 5	31 20	
	Thos. Stanley, " 7	56 00	
	Samuel J. Loney, " 8	70 00	
	Michael Sweeney, caretaker town hall	30 00	
Dec. 19.—John McEvoy		8 00	
			1,393 45

Toll Gate.

May 23.—J. L. Rolston, felt, etc., and account rendered		$9 95	
			9 95

Legal Fees.

June 13.—G. F. Henderson, several accounts rendered		$230 79	
			230 79

Police Village Metcalf.

Dec. 8.—Levy		$222 64	
	Metcalf police trustees, portion of village license	50 00	
	Police village Metcalf statute labor	119 00	
			391 64

Saunders, Bowers, and O'Connor.

Feb. 1.—Bank of Ottawa, Smith's Falls, *re* Moore's note October 10th, 1903		$500 00	
			500 00

Printing and Stationery.

Jan. 19.—Lowrie Bros., balance account 1903, and election supplies, 1904		$92 00	
Mar. 23.—Lowrie Bros., 1,500 assessment slips and 600 drainage notices		15 00	
Dec. 15.—Proprietors of *Russell Leader*, printing tax receipts, etc.		38 50	
Dec. 17.—Lowrie Bros., printing, etc.		50 00	
			195 50

McGregor Drain.

Dec. 17.—Lowrie Bros., printing		$14 00	
			14 00

Cassidy Drainage.

Feb. 13.—F. Iveson, postage on notices in connection with Cassidy drainage scheme		$5 76	
Oct. 31.—Judge O'Meara, fees in connection with Court of Revision in the Cassidy drainage scheme		10 00	
Nov. 9.—Lowrie Bros., publishing by-law		150 00	
" "		50 00	
Nov. 29.—Judge O'Meara, balance fees connection with Cassidy drain Court of Revision		6 00	
Dec. 17.—Lowrie Bros., printing		52 50	
			274 26

Saunders' Drainage.

Feb. 1.—F. Iveson, postage to parties in the Saunders' drainage	$7 10	
Mar. 23.—P. J. McGahey, digging 200 ft. township portion of Saunders' award	5 00	
		12 10

McDiarmid Drain.

		1 50
Dec. 17.—Lowrie Bros., printing	$1 50	

Castor Drain.

May 31.—J. E. Askwith, balance to meet cheque due at the Ottawa Bank on Castor drain contract	190 00	
June 15.—J. E. Askwith, estimate Castor drain	700 00	
		890 00

Board of Health.

Feb. 13.—Secretary Board of Health, services Board of Health and mileage attending board meeting	$5 16	
Feb. 20.—Dr. Wallace, payment of account in connection with contagious diseases during 1902-1903	111 88	
Daniel Fraser, attending the Bowman family at Vernon for 4 weeks, during the diphtheria epidemic	12 00	
Dec. 19.—Dr. Wallace, professional services and expenses connection Board of Health	24 70	
		153 74

Macadamized Road Fund.

June 28.—Quebec Bank, deposit	$320 00	
Dec. 3.—Quebec Bank, deposit, balance	86 18	
		406 18

Loans.

Feb. 25.—Alex. M. Stewart, money borrowed for township expenses	$500 00	
Wm. J. Savage, money borrowed for township expenses commuted statute labor	1,000 00	
Mar. 23.—Wm. J. Savage, money borrowed statute labor	500 00	
May 13.—Mary McLaurin, money borrowed	300 00	
Dec. 8.—Union Bank of Canada, money borrowed	3,518 27	
Dec. 15.—John Campbell, part payment on note of $1,000.00...	500 00	
Dec. 31.—Union Bank of Canada, money borrowed	10,299 73	
		16,618 00

Town Hall.

Jan. 11.—F. Iveson, to pay Parson & Co. for 2 lamps	$19 90	
Mrs. A. York, coal oil for township Osgoode	5 07	
Mar. 11.—Edmund Cowan, 10½ cord wood for town hall	21 00	
May 30.—Charles Clarke, work repairing town hall	8 00	
J. P. Grant, work done and material used on town hall	13 20	
June 18.—J. W. Higgins, six cedars for town hall	1 60	
June 22.—Thos. Walsh, painting the steps of the town hall	4 00	
Nov. 28.—Alex. McGar, wood for town hall	2 25	
" "	2 25	
Nov. 29.—Michael Sweeney, scrubbing and cleaning town hall	5 00	
Dec. 8.—A. P. Imlay, set of drawers to file water course awards	5 00	
		87 27

Dunbar Drainage.

(See Receipts).

Jan. 11.—W. H. Magwood, services under the Dunbar drainage scheme	$255 60	
Mar. 23.—A. P. Wilson, attending 3 meetings of Court of Revision and other expenses in connection with the Dunbar drainage	8 80	
		264 40

Lough Drain.

July 11.—Bank of Ottawa, Osgoode's portion debentures	$105 58	
		105 58

Union School No. 9 Sinking Fund.

Dec. 29.—Osgoode share sinking fund for debentures in connection with Union School No. 9, Osgoode, 20 Mtn.	92 82	
		92 82

Manotick Police Village.

Aug. 9.—Patrick Dolan	$32 50	
John Dolan	3 75	
Dec. 31.—Robert Gamble	33 00	
		69 25

Grey Creek Fund.

Sep. 20.—Quebec Bank, deposit	$155 92	
		155 92

Dunbar Drain Fund.

Sep. 20.—Dunbar drain, deposit	$114 86	
		114 86

Castor Drainage Fund.

Sep. 20.—Deposit	$656 03	
		656 03

Doyle Creek Fund.

Dec. 3.—Quebec Bank, deposit	$142 58	
		142 58

Awards.

Jan. 11.—W. H. Magwood, engineer's fees connection ditches, etc.	$107 25	
Feb. 6.—Alex. J. Waddell, work in connection with the Waddell award ditch, said amount being award by the engineer for assistance	1 28	
Feb. 11.—George Bowman, assisting engineer in the Vernon award ditch, said amount being charged on collector's roll	2 25	
George Acre, services assisting the engineer in laying out the Vernon award ditch	1 50	
C. A. Bigger, his report *re* Winchester boundary	125 00	
Apr. 5.—Jno. A. Campbell, assisting the engineer in the Vernon ditch award	3 00	
June 13.—G. F. Henderson, in payment balance of Mr. Bigger's account	107 37	
Dec. 8.—W. H. Magwood, engineer, $102.50; and clerk's fees, $17.20, in connection with the J. J. McDonald Hugh Craig, Alex. Buchanan and Donald Campbell ditch awards	119 70	
		467 35

Grants.

Jan. 18.—The treasurer County Russell Agricultural Society, municipal grant to Agricultural Society	$30 00	
		30 00

Charity.

Mar. 28.—Sarah McDowell, she being in needy circumstances	5 00	
Aug. 29.— " " "	5 00	
Dec. 17.— " " "	5 00	
		15 00

School Debentures.

Feb. 20.—William Loney, S.S. debenture No. 5	$160 00	
Feb. 29.—Bank of Ottawa, Mrs. Shields, debenture No. 3	145 00	
Mrs. Robt. Pink, debenture No. 2	75 00	
Apr. 9.—Mrs. Alex. Johnston, debenture No. 3	150 00	
		530 00

Findley Creek.

Oct. 10.—Wm. Smith, Osgoode share Findley Creek debenture	$35 13	
Nov. 10.—Wm. Smith, balance Osgoode share of debenture scheme, 1890 and 1900 (Findley Creek)	50 50	
		85 63

Coupons.

Feb. 20.—Coupon No. 5, Wm. Loney, S.S. debenture No. 5	$7 20	
Feb. 29.—Bank of Ottawa, No. 3	21 75	
Mrs. Robt. Pink, No. 2	71 25	
Apr. 9.—Mrs. Alex. Johnston, No. 3	60 00	
		160 20

County Rates.

Jan. 19.—Hugh Rielly, county rates, 1904	$913 70	
Mar. 9.— " "	1,500 00	
Apr. 9.— " "	1,000 00	
Dec. 2.— " "	270 80	
Hugh Rielly, county rates, interest	121 56	
		3,806 06

Elections.

Jan. 20.—Frank Iveson, to pay D.R.O. and polling booths at the late municipal election as per resolution of council	$70 00	
Jan. 28.—Colin Stewart, use of school house on election day for polling booth	2 00	
		72 00

Schools.

School section	No. 1, 1903	$188 16
	No. 2, 1903	400 00
"	No. 4, 1903	290 30
"	No. 5, 1903	302 00
"	No. 6, 1903	410 00
"	No. 12, 1903	509 26
"	No. 15, 1903	650 35
"	No. 23, 1903	306 06
"	No. 1, 1903, R.C.S.	200 16
"	No. 2, 1903, R.C.S.	197 34
Patrick Ralph,	No. 3, 1903, R.C.S.	177 33
Mar. 17.—Patrick Ralph,	No. 19	142 40
Nov. 26.—John W. Blair,	No. 7	353 28
Dec. 27.—Wm. Condie,	No. 1	281 82
Dec. 8.—Alex. Duncan,	No. 3	227 80
Dec. 19.—John York,	No. 8	405 15
Dec. 20.—Andrew Hay,	No. 9 and 20 Mtn.	530 20
Dec. 29.—Andrew Hay,	No. 9 and 20 Mtn.	2 39
Dec. 15.—Thos. Stanley,	No. 10	313 28
Dec. 21.—J. L. Rolston,	No. 11	780 46
Dec. 2.—D. Fraser,	No. 12	503 10
Dec. 15.—J. A. York,	No. 13	325 00
Dec. 17.—W. J. Minoque,	No. 14	226 41
Dun. McArthur,	No. 15	728 32
Dec. 23.—Jas. McCormick,	No. 16	140 36

Dec. 15.—A. Kennedy,	No. 17	40 41	
Dec. 23.—Wm. Clapp,	No. 18	223 64	
George Howell,	No. 20	475 00	
Dec. 21.—Elias Scharfe,	No. 21	361 68	
Dec. 15.—John Rice,	No. 23	400 70	
Dec. 20.—James Conlin,	No. 24	302 57	
			10,394 93

Midsummer Grant.

William Condie,	S.S. No. 1	$3 80	
S. N. Mussell,	" 2	11 00	
Alex. Duncan,	" 3	11 50	
Nicholas Turner,	" 4	21 75	
Hugh Clelland,	" 5	22 40	
James Dillon,	" 6	18 90	
John W. Blair,	" 7	33 15	
John York,	" 8	35 10	
Andrew Hay,	" 9	6 70	
Thos. Stanley,	" 10	33 20	
J. L. Rolston,	" 11	87 60	
David Fraser,	" 12	23 55	
J. A. York,	" 13	28 35	
W. J. Minoque,	" 14	5 75	
A. L. McTavish,	" 15	52 90	
J. McCormick,	" 16	7 00	
A. Kennedy,	" 17	1 65	
William Clapp,	" 18	15 15	
George Howell,	" 20	37 55	
Elias Scharfe,	" 21	15 75	
George Kerr,	" 22	16 25	
John Rice,	" 23	18 00	
			507 00

Interest.

Jan. 9.—Bank of Ottawa, interest on Moore's note	$29 05	
Feb. 25.—Interest on money borrowed for township expenses	10 00	
" "	33 34	
Mar. 23.— " "	16 67	
Apr. 30.—Union Bank of Canada, interest on overdraft	4 65	
May 13.—Mary McLaurin, interest on money borrowed	10 50	
May 30.—John Campbell, interest on notes	167 50	
Interest on overdraft	5 35	
June 25.— "	9 55	
July 30.— "	13 80	
Aug. 29.—John Campbell, interest on $95.00 borrowed for current expenses	4 75	
John Coleman, interest on money borrowed, 1902	50 00	
Aug. 31.—Interest on overdraft	16 70	
Sep. 26.— "	20 20	
Oct. 31.— "	23 85	
Nov. 30.— "	22 35	
Dec. 31.— "	15 05	
		453 31

Refunds.

Mar. 28.—James Dewan, refund of statute labor for 1903 on account of wire fence he built as per resolution April 25th, 1903	$2 37
May 31.—Thos. Scrivens, refund of taxes on account of his house being destroyed by fire	9 31
Aug. 29.—Alex.Crerar, refund statute labor money borrowed from his division in 1901	55 00
Aug. 3.—Wm. Waddell, amount of school taxes 1903, said amount to be paid to Gloucester school where he sends his children	4 62
Dec. 15.—John Wishart, error in assessment	1 78
John Higgins, refund of taxes for 1903	2 00
C. T. Bradshaw, "	1 19
Dec. 15.—Thos. Stanley, taxes on lot sold by L.O.L. to Methodist congregation for graveyard property	1 33

Dec. 23.—John McCormick, *re* error in assessing, being over-assessed in roll	2 50	
		80 10
		$42,936 82
Virgil McKenna, S.S. No. 3 and No. 1 Gloucester, 1902		123 52
John McEvoy, road superintendent, 1902		8 00
		$43,068 34

SUMMARY OF EXPENDITURE 1899 TO 1904.

	1899	1900	1901	1902	1903	1904
	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.
Roads and Bridges	1,650 16	3,060 57	3,278 41	4,460 02	1,900 61	2,431 70
Ditches, etc	464 18	618 80	428 26	377 81	647 43	538 23
Wire Fences	14 41					
Printing and Stationery	178 00	41 51	267 81	144 99	245 14	195 50
Toll Gate	42 42			12 00		9 95
Town Hall	17 18	70 19	24 96	30 72		87 27
Elections	64 00	177 65	60 00	117 80	90 15	72 00
Charity	12 15	18 60	30 50	20 00	35 00	15 00
Interest	10 75	14 58	65 02	74 88	167 30	453 31
Salaries, etc	860 20	889 00	981 50	1,227 80	1,422 24	1,393 45
Board of Health	42 80	23 00	4 00	208 79	15 36	153 74
Refunds	20 39	31 95	15 54	11 40	54 68	80 10
Plant	114 00				26 88	
Miscellaneous	141 56	197 85	135 11	128 90	99 57	334 02
Ditches and Water Courses	85 13	78 05	420 12	296 50	286 18	272 47
Awards	299 14	581 55	452 96	973 34	468 24	467 35
Castor Drain	11 18					
School Sec. Levy	7,253 33	7,109 18	8,197 97	4,630 16	7,915 80	10,394 93
Midsummer Grant	529 00	526 00	527 00	516 00	498 00	507 00
Sp. Grant, Schools	45 00					
Grant P. S. Leaving	65 00					
Co. Car Rates	3,847 48	4,000 00	1,700 04	3,245 50	4,803 00	3,806 06
Metcalfe P. V	160 00	235 00	160 00	348 60	514 10	391 64
School Debs	106 25	167 49	160 00	455 00	605 00	622 82
" Deb. Coupons	4 25	36 00	28 80	123 79	110 90	160 20
Mac. Road Debs	406 25	406 18	406 11	406 18	406 18	406 18
Findley Creek Debs	23 42	11 71	11 71			85 63
Grey Creek Debs	952 00	857 72	863 09	864 00	863 62	155 92
Doyle Creek "	172 28	167 00	160 40	154 46	148 64	142 59
Loans Repaid	700 00	500 00	2,200 00	3,055 45	2,500 00	16,618 00
Findley Creek		15 00				
Castor Drain Debs				658 53	653 03	656 03
O'Connor Drain			6 75			
Saunders Drain			30 00	3 00		7 10
Legal Fees				23 00	43 19	230 79
Statute Labor				48 10		
By-law No. 437, Int				1 13		
Grant Co. R. Agr. S				25 00	30 00	30 00
Bowers, Saunders & O'Connor Drain				113 99		
					13 07	500 00
Doyle Creek					6 00	
Laugh Drain					51 16	
Allen Drain					3 26	
Manotic P. V					38 50	
Cassidy Drain						69 25
McGregor Drain						258 25
McDairmid Drain						14 09
Dunbar Drain						1 50
" " Debs						264 40
Laugh Drain Debs						114 86
Castor Drain						105 58
						890 00
	18,291 91	19,834 58	20,616 06	22,753 85	24,665 23	42,936 82

SUMMARY OF ASSESSMENTS AND TAXES.

	Assessment and Collectors' Roll.	Amount of Taxes.	Paid.	Remitted.	Arrears.	Balance.
	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.
1899—East		10,440 38	10,387 55	28 00	24 25 —	58
West		6,546 56	6,575 33		8 03 —	36 80
Total	1,574,675 00	16,986 94	16,962 88	28 00	32 28 —	36 22
1900—East		10,360 95	10,340 49	2 00	18 20 —	26
West		6,469 83	6,403 97	24 05	39 85 —	1 96
Total	1,524,825 00	16,830 78	16,744 46	26 05	58 05 —	2 22
1901—East		12,087 64	12,074 76		12 91 —	03
West		7,342 75	7,309 50	20 53	14 86 —	3 14
Total	1,514,600 00	19,430 39	19,384 26	20 53	27 77 —	3 17
1902—East		13,568 93	13,482 17	62 00	25 22 —	46
West		7,603 26	7,559 68	3 78	40 19 —	39
Total	1,515,675 00	21,172 19	21,041 85	65 78	65 41 —	85
1903—East		13,274 66	13,181 75	17 54	76 27 —	90
West		7,297 06	5,590 84	11 86	29 50 —	14
Total	1,515,730 00	20,571 72	18,772 59	29 40	105 77 —	1 04
1904—East		14,105 29	13,929 90		103 40 —	71 99
West		8,445 78	8,352 79	6 09	25 03 —	61 87
Total	1,517,475 00	22,550 07	22,282 69	6 09	128 43 —	133 86

SUMMARY OF COLLECTOR'S ROLL, 1899, OSGOODE TOWNSHIP.

County rate	Western	$1,544 01	
"	Eastern	2,545 99	
			$4,090 00
Township rate	Western	$1,425 24	
"	Eastern	2,373 29	
			3,798 53
Macadamized road	Western	$178 15	
"	Eastern	293 77	
			471 92
Ditches and watercourses	Western	$112 12	
" "	Eastern	23 92	
			136 04
General school rate	Western	$1,081 07	
" "	Eastern	2,100 71	
			3,181 78
Grey creek	Western	$450 74	
"	Eastern	355 38	
			806 12
Commutation	Western	$ 8 00	
"	Eastern	37 00	
			45 00
Doyle creek		$151 06	151 06
Public schools, general	Eastern	2,314 58	
" "	Western	1,172 14	
			3,486 72

Separate schools, general	Western	$424 04	
" "	Eastern	97 23	
			521 27
Public schools, special	Eastern	$291 42	291 42
Separate schools, special	Eastern	7 10	7 10
			$16,986 06
Western			$ 6,546 57
Eastern			10,440 38
			$16,986 95

SUMMARY OF COLLECTOR'S ROLL, 1900, OSGOODE TOWNSHIP.

County rate	Western	$1,257 79½	
"	Eastern	2 096 70½	
			$3,354 50
Township, town or village rate	Western	$1,486 58½	
" "	Eastern	2,505 88	
			3,992 46½
Macadamized road	Western	$171 51¼	
"	Eastern	286 01½	
			457 52¾
General school rate	Western	$1,043 40½	
" "	Eastern	2,043 85½	
			3,087 26
Ditches and watercourses	Western	$101 52	
" "	Eastern	127 67	
			229 19
Grey creek	Western	$460 84¼	
"	Eastern	355 72	
			816 56¼
Commutation	Western	$32 00	
"	Eastern	30 00	
			62 00
Findley creek	Eastern	$5 54	5 54
Doyle creek	Western	$152 37 8-10	152 37 8-10
Public school, general	Western	$1,273 70½	
" "	Eastern	2,641 34½	
			3,915 05
Public school, special	Western	$ 5 88	
" "	Eastern	180 84	
			186 72
Separate school, general	Western	$484 21½	
" "	Eastern	87 38	
			571 59½
			$16,830 78 8-10
Western			$ 6,469 83 8-10
Eastern			10,360 95
			$16,830 78 8-10

SUMMARY OF COLLECTOR'S ROLL, 1901, OSGOODE TOWNSHIP.

County rate	Western	$1,305 08¼	
"	Eastern	2,176 30¾	
			$3,481 39¼
Township, town or village rate	Western	$1,761 73½	
" "	Eastern	2,933 37½	
			4,695 11
Macadamized road	Western	$170 48½	
"	Eastern	283 87½	
			454 36
General school rate	Western	$1,089 42¾	
" "	Eastern	2,124 33¾	
			3,213 76¼

Ditches and watercourses	Western	$140 13		
" "	Eastern	228 43		
			368 56	
Grey creek	Western	$465 51½		
"	Eastern	352 81		
			818 32½	
Commutation	Western	$15 00		
"	Eastern	32 00		
			47 00	
Castor drain	Western	$222 46		
"	Eastern	356 81		
			579 27	
Doyle creek	Western	$152 43 2-10		152 43 2-10
Public school, general	Western	$1,352 77¾		
" "	Eastern	2,539 09		
			3,891 86¾	
Public school, special	Eastern	$410 90		410 90
Separate school, general	Western	$482 28		482 28
Separate school, special	Western	185 43		
" "	Eastern	101 50		
			286 93	
Survey	Eastern	$533 79		533 79
Findley creek	Eastern	14 42		14 42
				$19,430 39 9-10
Western				$ 7,342 75 4-10
Eastern				12,087 64½
				$19,430 39 9-10

SUMMARY OF COLLECTOR'S ROLL, 1902, OSGOODE TOWNSHIP.

County rate	Western	$1,309 85	
"	Eastern	2,173 93¼	
			$3,483 78¼
Township, town	Western	$1,765 45¼	
"	Eastern	2,926 03¾	
			4,691 49
Macadamized road	Western	$170 85¼	
"	Eastern	283 39¾	
			454 25
General school rate	Western	$1,090 48¾	
" "	Eastern	2,119 07	
			3,209 55¾
Ditches and watercourses	Western	$ 30 47	
" "	Eastern	166 32	
			196 79
Grey creek	Western	$464 34	
"	Eastern	354 96	
			819 30
Doyle creek	Western	$151 10	151 10
Castor drain	Western	220 62	
"	Eastern	346 66	
			567 28
Fence award	Western	$11 00	11 00
Public school, general	Western	$1,621 11	
" "	Eastern	2,812 82¾	
			4,433 93¾
Public school, special	Eastern	$470 36	470 36
Separate school, general	Western	443 93¼	
" "	Eastern	92 98¾	
			536 92
Separate school, special	Western	$177 04½	177 04½
Commutation	Western	$ 147 00	
"	Eastern	1,729 00	
			1,876 00

Findley creek	Eastern	$31 38	31 38
Dunning ditch	Eastern	62 00	62 00
			$21,172 19¼
Western			$ 7,603 26
Eastern			13,568 93¼
			$21,172 19¼

Summary of Collector's Roll, 1903, Osgoode Township.

County rate	Western	$1,317 09	
"	Eastern	2,168 49½	
			$3,485 58½
Township, town or village rate	Western	$1,773 87¾	
" "	Eastern	2,927 65	
			4,701 52¾
Macadamized road	Western	$172 70½	
"	Eastern	282 83½	
			455 54
General school rate	Western	$1,101 46¼	
" "	Eastern	2,116 69¼	
			3,218 15½
Ditches and watercourses	Western	$ 98 39	
" "	Eastern	170 56	
			268 95
Grey creek	Western	$98 40	
"	Eastern	90 92	
			189 32
Commutation	Western	$ 161 50	
"	Eastern	1,512 00	
			1,673 50
Doyle creek	Western	$139 05½	139 05½
Castor drain	Western	$225 61½	
"	Eastern	335 25	
			560 86½
Public school, general	Western	$ 435 78½	
" "	Eastern	1,861 54½	
			2,297 33
Public school, special	Western	$1,183 28	
" "	Eastern	1,498 68	
			2,681 96
Separate school, general	Western	$422 32¼	
" "	Eastern	99 75	
			522 07¼
Separate school, special	Western	$167 58	167 58
Findley creek	Eastern	14 35	14 35
Dunbar drain	Eastern	98 23	98 23
Lough drain	Eastern	97 70	97 70
			$20,571 72
Western			$ 7,297 06
Eastern			13,274 66
			$20,571 72

Summary of Collector's Roll, 1904, Osgoode Township.

County rate	Western	$1,315 19¼	
"	Eastern	2,175 00	
			$3,490 19¼
Township, town	Western	$1,994 78¾	
"	Eastern	3,350 62	
			5,345 40¾
Ditches and watercourses	Western	$34 03	
" "	Eastern	12 05	
			46 08

General school rate	Western	$1,152 60	
" "	Eastern	2,213 00	
			3,365 60
Allen drain	Western	$234 52	
"	Eastern	73 95	
			308 47
Macadamized road	Western	$170 61¼	
"	Eastern	284 08	
			454 69¼
Lough drain	Eastern	$193 82	193 82
Dunbar drain	Eastern	13 04	13 04
Township drainage	Western	57 22¾	
"	Eastern	94 57½	
			151 80¼
Commutation	Western	$ 134 50	
"	Eastern	1,513 00	
			1,647 50
Findley creek, old by-law	Eastern	$5 55	5 55
Findley creek, new by-law	Eastern	8 80	8 80
Castor drain	Western	222 22	
"	Eastern	340 63	
			562 85
Public school, general	Western	$1,894 35	
" "	Eastern	3,266 45	
			5,160 80
Public school, special	Western	$ 25 07½	
" "	Eastern	424 57½	
			449 65
Separate school, general	Western	$533 09¼	
" "	Eastern	136 15½	
			669 24¾
Separate school, special	Western	$152 10	152 10
Doyle creek	Western	151 75	151 75
McDiarmid drain	Western	373 73	373 73
			$22,551 08¼

Eastern	$14,105 29¼
Western	8,445 78¾
	$22,551 08¼

STATEMENT OF ACCOUNTS WITH COLLECTORS.

Joseph York, Collector of Taxes Eastern Division, 1899.

	To amount on roll	$10,444 01	
	Less struck off by council	3 63	
		$10,440 38	
1899.	By cash on account	.....	$6,145 00
1900.	"	.....	4,242 55
	Remitted by council	.....	28 00
	Arrears, no goods	.....	24 25
	Balance due treasurer	.....	58
		$10,440 38	$10,440 38

Hugh J. Clelland, Collector of Taxes Western Division, 1899.

	To amount on roll	$6,546 56	
1899.	By cash on account	.....	$4,078 14
1900.	"	.....	2,496 11
1902.	"	.....	1 08
	Arrears, no goods	.....	8 03
	Balance unaccounted for overpaid	36 80	
		$6,583 36	$6,583 36

Joseph York, Collector of Taxes Eastern Division, 1900.

	To amount on roll	$10,360 95	
1900.	By cash on account		$2,911 20
1900.	"		3,480 00
1901.	"		3,949 29
	Remittel by council		2 00
	Arrears, no goods		18 20
	Balance due treasurer		26
		$10,360 95	$10,360 95

Hugh J. Clelland, Collector of Taxes Western Division, 1900.

	To amount on roll	$6,469 83	
1900.	By cash on account		$2,898 96
1901.	"		3,368 79
1902.	"		136 22
	Remitted by council		24 05
	Arrears, no goods		39 85
	Balance due treasurer		1 96
		$6,469 83	$6,469 83

W. J. Porteous, Collector of Taxes Eastern Division, 1901.

	To amount on roll	$12,087 64	
1901.	By cash on account		$7,175 00
1902.	"		4,899 76
	Arrears, no goods		12 91
	Balance	03	
		$12,087 67	$12,087 67

H. J. Wilson, Collector of Taxes Western Division, 1901.

	To amount on roll	$7,342 75	
1901.	By cash on account		$4,097 02
1902.	"		3,172 48
1903.	"		5 00
	Remitted by council		20 53
	Arrears, no goods		14 86
	Salary retained		35 00
	Balance	3 14	
		$7,345 89	$7,345 89

A. L. McTavish, Collector Eastern Division, 1902.

	To amount on roll	$13,568 93	
1902.	By cash on account		$6,306 00
1903.	"		7,176 17
	Remitted by council		62 00
	Arrears, no goods		25 22
	Balance	46	
		$13,569 39	$13,569 39

P. Dewan, Collector Western Division, 1902.

	To amount on roll	$7,603 26	
1902.	By cash on account		$1,550 00
1903.	"		6,009 68
	Remitted by council		3 78
	Arrears, no goods		40 19
	Balance	39	
		$7,603 65	$7,603 65

W. O. Loney, Collector Eastern Division, 1903.

	To amount on roll	$13,274 66	
1903.	By cash on account	.....	$6,900 00
1904.	"	.....	6,281 75
	Arrears, no goods	.....	76 27
	Remitted by council	.....	17 54
	Balance	90	
		$13,275 56	$13,275 56

P. Dewan, Collector Western Division, 1903.

	To amount on roll	$7,297 06	
1903.	By cash on account	.....	$5,626 14
1903.	"	.....	1,665 00
	Remitted by council	.....	11 86
	Arrears, no goods	.....	29 50
	To cash refunded to collector	35 30	
	Balance	14	
		$7,332 50	$7,332 50

Robt. Waddell, Collector Eastern Division, 1904.

	To amount on roll	$14,105 29	
1904.	By cash on account	.....	$9,927 00
1905.	"	.....	4,002 90
	Arrears, no goods	.....	103 40
	Balance due treasurer	.....	71 99
		$14,105 29	$14,105 29

P. Dewan, Collector Western Division, 1904.

	To amount on roll	$8,445 78	
1904.	By cash on account	.....	$2,450 00
1905.	"	.....	5,902 79
	Remitted by council	.....	6 09
	Arrears, no goods	.....	25 03
	Balance due treasurer	.....	61 87
		$8,445 78	$8,445 78

County of Carleton, County Rates.

1899.			
Jan. 1.	By ablance due county	.....	$3,596 66
	By rates, 1899	.....	4,050 52
1899.	To cash, Jan., $1,395; Feb., $1,355; April, $500; November, $346.74	$3,596 74	
	To non-resident land taxes	146 54	
1900.	To cash, Jan., $1,300; March, $1,000; April, $600; June, $700; Nov., $400	4,000 00	
	By rates, 1900	.....	3,243 81
1901.	To cash, March, $1,500; April, $200	1,700 00	
1902.	To cash, January	1,447 71	
		$10,890 99	$10,890 99
	By rates, 1901	.....	$3,428 43
1902.	To cash, March, $797.79; Oct., $1,000	$1,797 79	
	By rates, 1902	.....	3,428 43
1903.	To cash, Jan., $4,303; Feb., $500	4,803 00	
	By rates, 1903	.....	3,428 43
1904.	To cash, Jan., $513.79; March, $1,500; April, $1,400; Dec., $270.80	3,684 50	
		$10,285 29	$10,285 29
	By rates, 1904	.....	$3,428 43
1905.	To cash, March 3	$3,428 43	

Grey Creek Debenture Account.

Receipts.

Apr. 4.—Grey Creek fund		$1,772 10
Interest on deposit		11 85
1897.		
Apr. 17.—Township fund taxes		972 00
May 15.—Interest on deposit		1 95
Nov. 15.— "		10 70
1898.		
Jan. 8.—Township fund, taxes		1,069 89
May 14.—Interest on deposit		11 60
Nov. 14.— "		13 65
1899.		
Jan. 17.—Township fund, taxes		952 00
May 15.—Interest on deposit		12 90
Nov. 15.— "		17 65
1900.		
May 8.—Township fund, taxes		157 72
May 9.—Interest on deposit		6 87
Sep. 12.—Township fund, taxes		150 00
Nov. 12.— "		400 00
Nov. 15.—Interest on deposit		6 60
Dec. 13.—Township fund, taxes		150 00
Dec. 18.—Interest on deposit		5 90
1901.		
Feb. 15.—Township fund, taxes		501 09
Feb. 28. "		362 00
May 15.—Interest on deposit		11 05
Nov. 15.— "		14 85
1902.		
Jan. 25.—Township fund, taxes		864 00
May 15.—Interest on deposit		15 15
"		15 10
1903.		
Mar. 17.—Township fund, taxes		863 62
May 15.—Interest on deposit		10 25
Nov. 14.— "		16 05
1904.		
May 14.— "		7 55
Sep. 20.—Township fund, taxes		155 92
Sep. 28.—Interest on deposit		35 00
Nov. 15.— "		4 55
		$8,599 56

Expenditure.

Apr. 4.—Quebec Bank, deebnture No. 1, 1895				$856 78
May 15.— "	interest on debenture			2,777 78
Nov. 14.— "	debenture No. 2, 1896			582 75
1897.				
Apr. 17.— "	debenture No. 3			580 00
"	Interest on debenture			277 78
1898.				
Dec. 1.— "	debenture and interest			858 78
1899.				
Jan. 17.— "	"			858 28
1900.				
May — "	"			861 28
1901.				
May — "	"			862 53
1902.				
May — "	"			857 03

1903.			
May —	"	"	860 03
1904.			
Oct 10.—	"	"	861 53
			8,594 55
	Balance in Quebec Bank	.....	5 01
		$8,599 56	8.599 56

GREY CREEK DRAINAGE ACCOUNT.

Receipts.

1896.		
Mar. 6.—Wm. Wallace, ex-treasurer, balance	$246 93	

Expenditure.

1896.		
Mar. 19.—*Free Press*, account July 10, 1894, to May 20, 1895	.....	$16 65
Sep. 19.—Felix Lapland, work in rapids	.....	6 00
Sep. 26.—P. Dewan, cleaning 300 rods	.....	38 50
Nov. 30.—Robt. Roney, blasting	.....	9 00
1898.		
Aug. 27.—Patrick Harney, work	.....	20 25
Sep. 2.—Edward McKale, work	.....	40 00
Oct. 29.—John Fox, cleaning creek	.....	12 30
Michael Nolan, cleaning creek	.....	24 60
1899.		
Jan. 17.—Luke Evans, ditching	.....	26 70
		$194 00
Balance unexpended	.....	52 93
	$246 93	$246 93
Balance brought down	$52 93	
Transfer to debenture account	.....	$35 00
Balance unexpended	.....	$17 93

DOYLE CREEK.

1897.	
Dec. 1.—Proceeds of debentures	$1,188 10

Expenditure.

Nov. 30.—John Bruce, on account contract	$675 00		
Nov.—John McEvoy, inspector	35 20		
Nov. 26.—John B. Lewis, services as engineer	162 50		
Dec. 15.—B. Brennan, work	1 88		
T. Celand, work	62		
R. Cleland, work per account	25 13		
W. W. Moses, work	1 88		
J. Cleland, work	63		
W. Murphy, work	1 88		
R. Taylor, work	1 88		
R. Cleland, work	1 88		
Scott & Scott, crossing C.P.R.	110 00		
Dec. 22.—F. Iveson, services	20 00		
Dec. 23.—John Bruce, balance contract	90 00		
Dec. 19.—O'Gara, Wyld & Gemmill, legal fees ...	40 00		
John Blanchfield, overcharge	1 40		
1899.			
Dec 1.—Wm. Logan, overcharge	56		
		$1,170 44	
Balance unexpended		17 66	
		$1,188 10	$1.188 10

Castor Drain.

Receipts.

1901.

Duncan Fraser	$53	52
Archie Kennedy	87	40
Orange Hall, Vernon		02
M. & D. Porteous	33	30
David Porteous	9	20
Mrs. Jno. S. Campbell		32
Geo. L. Barge		30
M. Murdock	7	53
Mrs. J. P. Campbell		15
W. A. Campebll		15
John McLaren	93	34
David Fraser	38	97
D. & J. L. McNab	5	53
D. & J. L. McNab	49	77
Peter Comrie	8	45
Alex. Kennedy	84	45
Duncan Kennedy	497	00
Colin Stewart	55	94
Mrs. J. Stewart	3	22
Ira Mulloy		22
Mrs. Jas. Carlyle		31
Daniel A. McLaren	3	72
James Poapst		26
Mrs. John Ferguson	63	34
Geo. Howell		84
Edward Bowen		61
J. M. Campbell		73
J. A. McGregor	21	27
J. E. Otto	5	78
Samuel E. Smith	9	83
David Porteous	5	63
John Logan	45	01
Mrs. J. A. Campbell	1	08
John A. Campbell		25
Duncan Meldrum	67	80
James Dilon	7	79
John M. Evoy	32	92
Allan McDonald	227	08
Robt. Waddell	58	69
J. J. Mitchell		31
Daniel McLaurin		15
John McDonald	318	17
Chas. Dow	26	62
Thos. B. Acres	126	13
Robt. McTavish, on account	100	00
A. H. Saunders		79
George Acres	158	70
Robt. Meldrum	13	41
T. G. Cinnamon	56	30
Duncan McNab	49	05
Mrs. W. Wyatt	9	74
Mrs. J. S. Campebll	40	82
D. & J. Fraser		15
Richard Bowen		28
James McPherson	74	50
Tom Bow		49
Abraham Guy		15
Edmond Cowan	91	45
		$2,656 35
		$2,656 35

Proceeds of debentures, prin.	$8,170 63		
Premium on debentures	669 37		
Interest on debentures	272 34		
		9,112 34	
Less insurance, $1.56; exchange, 67c.; instalments, irregular, $5.00		7 23	
			9,105 11
1903.			
May 15.—Interest on balance	$175 00		
Nov. 15.— "	47 45		
Dec. 10.—Robt. McTavish, balance	29 00		
			251 45
1904.			
May 14.—Interest on balance	7 57		
			7 57
1905.			
Mar. 29.—Township of Mountain on account their share	$3,854 59		
			3,854 59
			$15,875 07
Notes Union Bank discounted:			
Feb. 1st, 1905	$155 55		
May 29th, 1905	1,200 00		
June 12th, 1905	1,274 30		
June 20th, 1905	1,400 00		
June 27th, 1905	1,132 60		
Sep. 8th, 1905	5,120 85		
			$10,283 30
Apr. 4.—Township account to pay notes and interest *re* O'Connor, Saunders & Bower drain			1,005 25
			$27,163 62

Castor Drain.

Expenditure.

1901.			
Dec. 14.—Expenses, court of revision, etc.		$164 12	
Dec. 22.—S. E. Walt, publishing by-law		115 63	
Dec. 22.—Expenses, advertising, etc.		3 50	
Dec. 22.—Archie Stewart, building bridge		78 00	
			361 25
1902.			
May 12.—Askwith & Wilkinson, on account contract		$680 00	
June 9.—Askwith & Wilkinson, on account contract		510 00	
June 9.—Geo. F. Henderson, legal services		300 00	
June 14.—*Free Press*, printing		50 00	
June 14.—James Thompson, work		1 50	
June 14.—W. Wood, drawing scheme		1 50	
June 16.—*Evening Journal*, printing		23 81	
July 8.—Askwith & Wilkinson, labor		9 00	
July 8.—Askwith & Wilkinson, on account contract		925 82	
July 21.—David Tigh, board for man		1 80	
Aug. 1.—J. H. Moore, services as engineer		150 00	
Aug. 29.—Askwith & Wilkinson, on account contract		1,000 00	
Aug. 29.—J. H. Moore, two assistants		24 00	
Dec. 6.—Askwith & Wilkinson, on account contract		1,666 00	
Dec. 17.—Archie Stewart, per engineer's certificate		2 00	
Dec. 17.—J. H. Moore, services as engineer		50 00	
Dec. 17.—Wm. Little, work		1 25	
Dec. 26.—Alex. Kennedy, overseer		39 75	
			5,436 43
1903.			
Jan. 5.—J. H. Moore, services as engineer		$120 00	
Jan. 5.—J. H. Moore, balance of order		40 00	
May 26.—J. E. Askwith & Son, on account contract		1,000 00	
June 18.—MacCracken, Henderson & McDougal, legal services		79 33	

July 2.—J. E. Askwith, on account contract	$1,000 00	
Aug. 6.—J. E. Askwith, on account contract	1,000 00	
Sep. 11.—J. E. Askwith, on account contract	800 00	
Oct. 10.—J. E. Askwith, on account contract	800 00	
Oct. 10.—J. H. Moore, services as engineer	150 00	
Dec. 19.—J. H. Moore, services as engineer	35 00	
Dec. 19.—J. E. Askwith, on account contract	500 00	
		5,524 33
1904.		
Jan. 28.—Alex. Kennedy, inspector	$ 30 50	
Feb. 11.—J. E. Askwith, on account contract	350 00	
May 23.—J. E. Askwith & Son, on account contract	350 00	
June 15.—J. E. Askwith, on account contract	700 00	
July 11.—J. E. Askwith, on account contract	500 00	
July 25.—J. E. Askwith, on account contract	1,200 00	
July 25.—J. H. Moore, services as engineer	150 00	
Aug. 31.—J. E. Askwith, on account contract	900 00	
Oct. 4.—J. E. Askwith, on account contract	800 00	
Oct. 14.—Interest on note	9 15	
Oct. 24.—O'Connor, Saunders & Bower drain interest	23 00	
Oct. 25.—Interest on note	21 35	
Nov. 15.—J. E. Askwith, on account contract	1,086 00	
Nov. 28.—Interest on note	29 00	
Nov. 28.—Interest on note	3 65	
Dec. 7.—Interest on note	9 85	
Dec. 17.—Interest on note	6 30	
Dec. 27.—O'Connor, Saunders & Bower drain interest	12 10	
Dec. 27.—J. E. Askwith, on account contract	534 44	
Dec. 28.—Interest on note	11 30	
		6,876 64
1905.		
Jan. 3.—Interest on note	$21 75	
Feb. 1.—Interest on note	1 90	
Feb. 1.—Interest on note	15 25	
Feb. 10.—Interest on note	10 05	
Feb. 28.—Interest on note	20 05	
Mar. 2.—J. E. Askwith, on account arbitration award	5,000 00	
Mar. 30.—Interest on note	10 35	
Mar. 30.—Interest on note	10 95	
Apr. 3.—Interest on note	16 75	
Apr. 6.—Interest on note	16 70	
Apr. 13.—Alex. Kennedy, inspector	39 00	
Apr. 14.—James McLaurin, expenses to Mountain	6 00	
May 3.—Exchange on cheque	6 25	
May 29.—J. E. Askwith, on account contract	1,200 00	
June 20.—J. E. Askwith, on account contract	1,400 00	
June 14.—Interest on note	19 35	
June 14.—Interest on note	30 05	
June 26.—Interest on note	26 55	
Sep. 9.—Interest on note	120 85	
		7,971 80
Mar. 30.—O'Connor, Saunders & Bower drain interest	.....	17 90
Balance in Quebec Bank	$10 97	
Balance in Union Bank	15 05	
	$26 02	
Less over-deposited in debenture account	3 00	
		$23 02
		$26,211 37
1904.		
June 28.—O'Connor, Saunders & Bower drain notes		952 25
		$27,163 62

DRAINAGE ACCOUNTS.

Dunbar Drain.

	Dr.	Cr.
1904.		
Feb. 29.—Proceeds of debentures	.....	$883 28
Expenditure.		
Feb. 29.—G. F. Henderson, legal fees	$ 42 98	
Feb. 29.—Expenses, *re* court of revision publishing and serving by-law	54 00	
Feb. 29.—W. H. Magwood, services as engineer	255 60	
Feb. 29.—A. P. Wilson, attending three meetings, court of revision, and expenses	8 80	
June 8.—Township of Russell, on account share	.....	2,095 00
July 14.—James Mullins, on account contract	651 70	
Aug. 11.—W. H. Magwood, services as engineer	49 50	
Aug. 12.—James Mullins, on account contract	721 20	
Aug. 18.—William Beattie, allowance per 1903, by-law No. 14	9 90	
Aug. 18.—A. & D. McKeracher, allowance per 1903 by-law No. 14	174 60	
Aug. 18.—James McDonald, allowance per 1903 by-law No. 14	19 80	
Aug. 18.—James Robinson, allowance per 1903 by-law No. 14	25 20	
Aug. 18.—James McDiarmid, allowance per 1903 by-law No. 14	22 50	
Aug. 18.—James McEwen, building culvert, per 1903 by-law No. 14	5 00	
Aug. 18.—Alex. McKeracher, building culvert, per 1903 by-law No. 14	5 00	
Aug. 18.—James McEwen, allowance per 1903 by-law No. 14	10 80	
Aug. 18.—James Robinson, building culvert, per 1903 by-law No. 14	5 00	
Aug. 18.—William Beattie, building culvert, per 1903 by-law No. 14	5 00	
Oct. 7.—James Mullins, on account contract	263 20	
Dec. 29.—W. H. Magwood, balance of account	36 80	
1905.		
Mar. 2.—Geo. F. Henderson, in full, legal fees	5 56	
Sep. 2.—James Mullins, work performed by order of W. H. Magwood	241 28	
	$2,613 42	
Balance unexpended	364 86	
	$2,978 28	$2,978 28

McGregor Drain.

1904.		
Nov. 5.—Proceeds of debentures: principal, $2,507.35; premium, $54.15	.....	$2,561 50
Expenditure.		
Nov. 5.—W. H. Magwood, services as engineer	$125 90	
Nov. 5.—Expenses re debentures	3 05	
Nov. 12.—T. W. James, attending two meetings	6 00	
Nov. 12.—Frank Iveson, attending two meetings	6 00	
Nov. 12.—Frank Iveson, serving 13 notices	1 00	
Nov. 12.—Frank Iveson, serving 13 copies of by-law	5 00	
Nov. 12.—P. J. Kearns, attending two meetings	6 00	
Nov. 12.—A. P. Wilson, attending two meetings	6 00	
Nov. 12.—Richard McEvoy, attending two meetings	6 00	
Nov. 12.—James McCormick, attendng two meetings	6 00	
Dec. 13.—Paynter & Abbott, printing	2 00	
Dec. 29.—W. H. Magwood, in full, services	51 65	
1905.		
Mar. 2.—Geo. F. Henderson, in full, services	35 00	
July 12.—Carson McVey, on account contract	605 40	
	$ 865 00	
Balance unexpended	1,696 50	
	$2,561 50	$2,561 50

Allen Drain.

Received from sundry ratepayers		$ 92 80
Proceeds of debentures:		
Principal, $2,645.80; premium, $85.95; interest, $40.95...		2,772 70

Expenditure.

1904.		
Henry Evans, by order of engineer	$ 63	
Aug. 24.—Thos. W. James, attending three meetings	9 00	
Aug. 24.—Frank Iveson, expenses *re* drain	24 90	
Aug. 24.—James McCormick, attending one meeting	3 00	
Aug. 24.—A. P. Wilson, attending three meetings	9 00	
Aug. 24.—Richard McEvoy, attending three meetings	9 00	
Aug. 24.—Peter Kearns, attending three meetings	9 00	
Aug. 29.—Edmund Cowan, attending two meetings	6 00	
1905.		
Mar. 2.—Geo. F. Henderson, legal services	91 89	
Sep. 23.—*The Journal* Printing Co., publishing by-law	310 90	
	$ 473 32	
Balance unexpended	2,392 18	
	$2,865 50	$2,865 50

McDiarmid Drain.

Proceeds of debentures:		
Prin. ; premium.		$3,221 00

Expenditure.

1904.		
Sep. 24.—T. W. James, attending two meetings	$6 00	
Sep. 24.—Frank Iveson, attending two meetings	6 00	
Sep. 24.—Frank Iveson, distributing by-law	5 00	
Sep. 26.—Richard McEvoy, attending two meetings	6 00	
Sep. 26.—A. P. Wilson, attending two meetings	6 00	
Sep. 26.—W. H. Magwood, services as engineer	150 00	
Sep. 26.—Peter Kearns, attending two meetings	6 00	
Dec. 15.—James McCormick, attending two meetings	6 00	
Dec. 29.—W. H. Magwood, balance engineer's fees	91 40	
1905.		
Mar. 2.—Geo. F. Henderson, legal services	51 57	
July 4.—Thos. Carlyle, on account contract	292 95	
July 25.—Thos. Carlyle, on account contract	258 81	
Sep. 12.—Thos. Carlyle, on account contract	691 61	
	$1,577 34	
Balance unexpended	1,643 66	
	$3,221 00	$3,221 00

Cassidy Drain.

1905.		
Feb. 24.—Proceeds of debentures:		
Principal, $9,187.65; premium, $202.35		$9,390 00
Accrued interest		104 48

Expenditure.

Feb. 2.—Express charges	$ 20 25
Feb. 2.—	666 85
Feb. 25.—P. J. Kearns, attending three meetings	9 00
Mar. 2.—Geo. F. Henderson, legal services	181 66
Mar. 3.—James McCormick, attending three meetings	9 00
Mar. 3.—Frank Iveson, services and expenses	35 00
Mar. 6.—Thos. W. James, attending one meeting	3 00
Mar. 6.—Richard McEvoy, attending one meeting	3 00
Mar. 6.—A. P. Wilson, attending three meetings	9 00
June 20.—J. H Moore, services as engineer	500 00
June 21.—James McIlvenna, on account contract	732 60
July 8.—James McIlvenna, on account contract	890 80

July 14.—A. P. McDonell, services as overseer	10 00	
July 24.—James McIlvenna on account contract	425 00	
July 27.—I. Earl, assisting engineer, nine days at $1.75	15 75	
Aug. 4.—P. J. O'Connor, meals for men and horses	27 05	
Aug. 23.—James McIlvenna, on account contract	1,335 28	
Aug. 23.—A. P. McDonell, services as overseer	35 00	
Sep. 9.—James McIlvenna, on account contract	200 00	
	$5,108 24	
Balance unexpended	4,386 24	
	$9,494 48	$9,494 48

DRAINAGE ACCOUNTS, SHOWING BALANCE AT CREDIT AND ITEMS PAID OUT OF THE GENERAL TOWNSHIP FUND, AND NET BALANCE.

Doyle Creek.

Balance at credit	.....	$17 66
1903.		
Nov. 3.—Copies of profile from J. B. Lewis, paid out of general fund	$ 6 00	
Balance unexpended	11 66	
	$17 66	$17 66

Allen Drain.

Balance at credit	.....	$2,392 18
1903.		
Oct. 22.—F. Iveson, posting notices	$ 3 26	
Balance unexpended	2,388 92	
	$2,392 18	$2,392 18

McGregor Drain.

Balance at credit	.....	$1,696 50
1904.		
Dec. 17.—Lowrie Bros., printing	$ 14 00	
Balance unexpended	1,682 50	
	$1,696 50	$1,696 50

McDiarmid Drain.

Balance at credit	.....	$1,643 66
1904.		
Dec. 17.—Lowrie Bros., printing	$ 1 50	
Balance unexpended	1,642 16	
	$1,643 66	$1,643 66

Cassidy Drain.

Balance at credit	.....	$4,386 24
1904.		
Feb. 13.—F. Iveson, posting notices	$ 5 76	
Nov. 9.—Lowrie Bros., publishing by-law	200 00	
Dec. 17.—Lowrie Bros., printing	52 50	
Balance unexpended	4,127 98	
	$4,386 24	$4,386 24

ITEMS PAID OUT OF THE GENERAL TOWNSHIP FUND ON DRAINAGE WORKS, ETC.

1899.	Charge.	
July 28.—F. Iveson, postage	Castor drain	$11 18
1900.		
Mar. 14.—MacCracken, Henderson & McDougal, legal fees	Findley creek	15 00
1901.		
Sep. 30.—Silas Morris, labor	O'Connor drain	6 75
Oct. 26.—Elsiah Saunders, on account culvert	Saunders drain	30 00
1902.		
Jan. 27.—John Buckles, labor	Saunders drain	3 00
Jan. 2.—J. H. Moore, on account	O'Connor & Saunders	500 00
May 8.—Interest, school section No. 1	By-law No. 437	1 13

1903.			
Jan. 27.—Interest on J. H. Moore's note	O'Connor & Saunders		13 07
Nov. 3.—Copies of profile from J. B. Lewis	Doyle creek		6 00
Sep. 26.—Jas. Dewar, drains already constructed	Lough drain		6 16
Jan. 16.—Lowrie Bros., printing voters' lists	Lough drain		45 00
Oct. 3.—F. Iveson, posting notices	Allen drain		3 26
1904.			
Feb. 1.—J. H. Moore's note, B. of O., Smiths Falls	O'Connor & Saunders		500 00
Feb. 1.—F. Iveson, posting notices	O'Connor & Saunders		7 10
Feb. 13.—F. Iveson, posting notices	Cassidy		5 76
Nov. 9.—Lowrie Bros., publishing by-law	Cassidy		200 00
Dec. 17.—Lowrie Bros., printing	Cassidy		52 50
Dec. 17.—Lowrie Bros., printing	McGregor		14 00
Dec. 17.—Lowrie Bros., printing	McDiarmid		1 50
			$1,421 41

In addition to the above there is $500.00 charged to Loans which should be charged to J. H. Moore on account of the O'Connor, Saunders & Bower drainage schemes.

		$ 500 00
		1,421 41
		$1,921 41

O'Connor Drain.

Amount expended by J. H. Moore, engineer	$2,388 50	
Amount expended by Jas. Simpson	243 85	
Amount expended out of general fund, $6.75 and $13.07	19 82	
		$2,652 17

Saunders Drain.

Amount expended by J. H. Moore, engineer	$1,519 83	
Amount expended by Jas. Simpson	153 00	
Amount expended out of general fund	40 10	
		$1,712 93

Bower Drain.

Amount expended by J. H. Moore, engineer	$1,066 90	
Amount expended by Jas. Simpson	95 40	
		$1,162 30

J. H. Moore.

By amount expended on O'Connor drain	.....	$2,388 50
By amount expended on Saunders drain	.....	1,519 83
By amount expended on Bower drain	.....	1,066 90
Jan. 1902.—To cash on account	$500 00	
Apr. 1902.—To cash on account	500 00	
Feb. 1904.—To cash on account	500 00	
To balance due	3,475 23	
	$4,975 23	$4,975 23

James Simpson.

To amount of note, Bank of Ottawa	$500 00	
By amount expended on O'Connor drain	.....	$243 85
By amount expended on Saunders drain	.....	153 00
By amount expended on Bower drain	.....	95 40
By refund to township treasurer	.....	7 75
	$500 00	$500 00

DEBENTURE DEBT, DECEMBER 31ST, 1904 AND 1905.

	Dec. 31, 1904.	1905.
By-law 400, Doyle creek, three debentures; 5 per cent. due December 1st, 1905. 6 and 7 $118.82 each	$356 46	
" 399, Macadamized road, two debentures; 5 per cent. due July 1st, 1905 and 1906	600 00	
" 355, School Section No. 15, seven debentures; 5 per cent. due March 31st, 1905 to 1911	1,050 00	
" R. C. School Section No. 1, two debentures; 5 per cent. due March 31st, 1905 and 1906	290 00	
" 444, School Section No. 11, 18 debentures; 5 per cent. due March 31st, 1905 to 1922	1,350 00	

By-law 427, Castor and Silver creek, 16 debentures; 5 per cent. due October 1st, 1905 to 1921	7,105 63		
" 8, Lough drain, 9 debentures; due June 30th, 1905 to 1921	981 70		
" 4, Allen drain, 1905, $2,645.80; due May 1st, 1905 to 1914	.....	$2,645 80	
" 8, McDiarmid drain, 1905, $3,110.56; due 1905 to 1914	.....	3,110 56	
" 13, McGregor drain, 1905, $2,507.35; 5 per cent. due November 1st, 1905 to 1914	.....	2,507 35	
" 14, Cassidy drain, 1905, $9,187.65; due December 1st, 1905 to 1914	.....	9,187 65	
" 14, Dunbar drain, nine debentures; 5 per cent. due December 1st, 1905 to 1913	812 56		
	$12,546 35	$17,451 36	
	$17,451 36		
	$29,997 71		

Township Account, Revenue and Expenditure.

	1899	1900	1901	1902	1903	1904
	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.
Township Rate	3,798 53	3,992 46	4,695 11	4,691 49	4,701 52	5,345 40
D. and W.	136 04	229 19	368 56	196 79	268 95	197 88
Commutation S. L.	45 00	62 00	47 00	1,876 00	1,673 50	1,647 50
Toll-gate Rent	562 26	583 81	528 00	433 99	436 96	341 35
License Fund	422 52	341 61	352 49	355 00	378 67	323 33
Fines by P.M.	41 80	22 31	.....	.....	.....	.....
Town Hall Rent	37 00	9 00	33 00	30 00	19 00	34 00
Non.-Res. Taxes	232 66	.....	56 04	46 34	99 40	24 34
Miscellaneous	.....	50 60	164 85	76 70	114 61	15 64
Totals	$5,275 81	5,290 98	6,245 05	7,706 31	7,692 61	7,929 44
Roads and Bridges	1,665 57	3,060 57	3,278 41	4,460 02	1,900 61	2,431 70
Ditches and Culverts	464 18	618 80	428 26	377 81	647 43	538 23
Printing and Stationery	178 00	41 51	267 81	144 99	245 14	195 50
Toll-gate	42 42	.....	.....	12 00	.....	9 95
Town Hall	17 18	70 19	24 96	30 72	.....	87 27
Elections	64 00	177 65	60 00	117 80	90 15	72 00
Charity	12 15	18 60	30 50	20 00	35 00	15 00
Interest	10 75	14 58	65 02	188 87	167 30	453 31
Salaries	860 20	889 00	981 50	1,227 80	1,422 24	1,393 45
Board of Health	42 80	23 00	4 00	208 79	15 36	153 74
Refunds	20 39	31 95	15 54	11 40	54 68	80 10
Plant	114 00	.....	.....	.....	26 88	.....
Miscellaneous	141 56	197 85	135 11	177 00	99 57	334 02
Metcalfe P.V.	160 00	235 00	160 00	348 60	514 10	391 64
Manotick P.V.	.....	.....	.....	.....	38 50	69 25
D. and W.	85 13	78 05	420 12	296 50	286 18	272 47
Awards	290 14	581 55	452 96	473 34	468 24	467 35
Grant Russell Agric. Soc.	.....	.....	.....	25 00	30 00	30 00
Legal Fees	.....	.....	.....	23 00	43 19	230 79
Statute Labor	.....	.....	.....	1,406 14	1,584 03	1,638 24
Totals	4,176 47	6,038 30	6,324 19	9,549 78	7,668 60	8,864 01
More or less than revenue	+1,099 34	−747 32	−79 14	−1,843 47	−24 01	−934 57
	5,275 81	5,290 98	6,245 05	7,706 31	7,692 61	7,929 44

ASSETS, DEC. 31ST, 1904.

Taxes 1904, balance eastern division	$4,074 89		
Taxes 1904, balance western division	5,964 66		
		$10,039 55	
Taxes, arrears, estimated		400 00	
Macadamized road		16,000 00	
Buildings, township hall		3,000 00	
Plant, graders, scrapers, etc.		800 00	
Advances on drainage accounts		921 41	
Advances O'Connor, Saunders and Bower drains		1,500 00	
			$32,660 96

LIABILITIES.

County rates, 1904, paid March, 1905	$3,428 43	
Debentures, macadamized road	600 00	
Union Bank of Canada, overdraft	1,700 92	
Treasurer, balance due on general account	280 61	
" balance due on Metcalfe P.V.	61 10	
" overdraft in Union Bank	270 70	
		6,341 76
Excess of assets over liabilities		$26,319 20

LIABILITIES ON SPECIAL ACCOUNTS.

Drainage debentures not due	$9,256 35	
School debentures not due	2,690 00	
Union Bank of Canada, loans on account of Castor drain	10,283 30	
General fund, advances on drainage	2,421 41	
Drainage debentures, 1st debenture due in 1905	17,451 36	
		$42,102 42

The cost of this audit, per Mr. Blutch's account, was $476.90.

REPORT OF SPECIAL AUDIT, OF THE ACCOUNTS OF THE TOWNSHIP OF CAMBRIDGE, IN THE COUNTY OF RUSSELL.

Under authority of an order in Council, approved by His Honor, the Lieutenant-Governor, of the Province of Ontario, the 22nd day of July, 1905, I, George L. Blatch, Chartered Accountant, of the City of Ottawa, was instructed by the Provincial Municipal Auditor, of the Province of Ontario,, to make an inspection, examination, and audit of the books, Accounts, Vouchers and Moneys of the Municipal Corporation of the Township of Cambridge, in the County of Russell, under the provisions of subsec. 3, sec. 9, Cap. R.S.O., 1897.

My attention was first directed to the Collector's Roll of 1903, in connection with which the local Auditors reported a shortage by the Collector, of four hundred dollars ($400.00). Having examined the roll and the cash book of the Treasurers, I found that the amount of the shortage was four hundred and eleven dollars and sixty cents ($411.60).

On account of the change in Treasurers during the period in which the Collector's Roll for that year was in his hands, I deemed it advisable to place the Clerk and each of the Treasurers on oath, before making my report to the Council on my findings. Accordingly, on the 26th day of August, I took the oath of the Clerk, to the total amount on the Collector's Roll and the Treasurer's, to the amount of cash received by each on account of the roll of 1903, the papers in connection with which I will forward with this report. On the same date I reported by findings to the Council of the Town-

ship and I am informed that the Collector has since paid over to the Township the amount due.

I have made an examination of the assessment and Collector's Rolls for 1901, 1902 and 1903; the cash book and Vouchers and the Drainage and Debenture accounts of the Township for the years 1902, 1903 and 1904, and a general view of the cash book for the year 1905 to October 31st.

The Clerk, Mr. J. B. Sanche, although a man well up in years, does excellent work, and is well versed in the duties of his office. The Collector's Roll, written up by the Clerk, is well and carefully prepared, properly added and certified. A summary of the amounts levied is attached to each roll, and the dates on which the roll is handed to the Collector, returned by the Collector to the Treasurer, and the arrears sent in to the County Treasurer are entered at the end of each roll.

The salary paid to the Clerk is not, by any means, commessurate with the services rendered.

In the Collector's Roll for 1901, there is an error in addition, on page 30, of one dollar ($1.00), making the amount that the Collector should hand over to the Treasurer one dollar ($1.00) more.

In the Collector's Roll for 1902, on page 44, there are two items, three dollars and twenty cents ($3.20), and three dollars (3.00), amounting to six dollars and twenty cents ($6.20), entered after the roll was added. This amount is marked paid on the Collector's Roll, but it has not been handed over to the Treasurer.

With these exceptions, I find the taxes charged on the rolls properly accounted for. A statement of the amount paid over by the Collectors to the Treasurer, is entered at the back of each Collector's Roll, and correspondents with the amounts entered in the cash book.

A copy of the summary of the amounts levied on the Collector's Roll, each year should be handed to the Treasurer as his authority for making an entry in his ledger for the various amounts levied. The entry, which should be made when the roll is handed to the Collector, is as follows:

Collector of Taxes, 1903, Dr.	$12,688 01
To County Rate To Township Rate	4,433 29
To St. Albert Bridge, Debentures	1,109 93
To Schools, per demand	3,544 42
To Special Rate Schools	1,181 63
To School Sec. 12, Union Debentures	43 66
To School Sec. 6, Union Debentures	58 63
To Commutation Statute Labor	129 50
To Arrears of Taxes	120 47
To Whissel Moose Creek Drain	886 65
To Quesnel Drain Debentures	352 59
To Whissel Creek Debenture	127 74
To Moose Creek Debenture	225 29
To Ditches and Watercourses, 1902	274 42
To Ditches and Watercourses, 1903	199 79

Cash Book.

The Municipal Cash Book, if properly and correctly kept, will save a lot of time and trouble and will enable the Auditors to draw up their financial statement after the close of the year, in a most comprehensive form, but, if not kept as it should be, is liable to be misleading and cause the Auditors endless trouble, if they really audit.

The Treasurer of the years 1902 and 1903, kept his Cash Book neatly and fairly correct. The items of receipts and expenditure are distributed in the proper columns, under the various headings, with but few exceptions. The principal one being that payment on Awards, chargeable to Ratepayers, have been charged to "Roads and Bridges," whereas, they should be charged to "Ditches and Watercourses."

The work of the Treasurer of 1904 and 1905, is neither neat nor correct. He seems to have no idea, whatever, of the distribution of the items of expenditure. Some of of entries, which have been made wrongly in the cash book, and overlooked by the Auditors, I will here enumerate.

Under the heading of "Stationery and Printing", is an item of eight dollars ($8.00) for cleaning hall, which should have been put in the "Miscellaneous" column, or charged to a special account for "Town Hall Maintenance."

The account of Harkness and Mulligan, for three hundred dollars ($300.00), services in connection with the O'Byrne Creek Drain, to which it should have been charged, was put in the "Law Costs" column.

In the abstract of expenditure in the Auditor's report, the amount of "School and Drain Debentures" is nine hundred and twelve dollars and ten cents ($912.10), whereas, the amount in the cash book is eight hundred and twelve dollars and ten cents ($812.10).

Another item of interest on a note, which should have been charged to the O'Byrne Creek Drain, was charged to "Interest", which makes the total charge to that account four hundred and twelve dollars and sixty-five cents ($412.65), instead of one hundred dollars and seventy cents ($100.70).

"Roads and Bridges", account is charged with a number of payments on account of award drains, which are paid by the Municipality and charged to the Ratepayers on the Collector's Roll. These items, together with the Municipality share of the cost, should be charged to "Ditches and Watercourses" or, more properly, to the individual drains under which the award is made; then, if the same account is credited with the amount charged on the roll, the balance will indicate the cost to the Municipality.

Several items, chargeable to the "Board of Health," have been entered in the "Salaries" column, making the total forty-six dollars (46.00) for the former, when it should be sixty-seven dollars and forty cents ($67.40).

Two items amounting to three hundred and fifty dollars and seventy-five cents ($350.75), for the repayment of loans, were charged to "Roads and Bridges." andone hundred and eight dollars and forty-three cents ($108.43), which should have been entered under the heading of "Coupons" was charged to "Interest."

There is no abstract of receipts for the year 1904.

I have made corrections in the cash book for the year 1905, so that when the annual statement is being prepared, the items will be found in their proper places and will materially assist the Auditors in making their report.

Great care should be taken in making out the orders on the Treasurer, that they should state clearly, in detail, the work that was performed, and the account to which the item should be charged, especially if the amount should be divided and charged to more than one account.

There is an item in the Auditor's report of 1902, received from W. D. Heron, nine dollars and forty-five cents ($9.45), which is not on the cash book. This will not affect the balance of cash in the hands of the Treasurer for that year.

It would facilitate matters for the Council, as well as the Treasurer, if, before each Council meeting, a list of accounts to be paid, be made out by

the Clerk, and the whole list passed by one resolution, after striking out such items as the Council decides, should not be paid. Then the orders on the Treasurer could be made out by the Clerk, and signed by the Reeve at the same time. Although these orders are usually signed by the Reeve, they are, in many cases, not signed by the Clerk. The cause of this is apparent. The Reeve lives in one part of the Township, and the Clerk in another, and many times it is not convenient to get an order signed by the Clerk, when the Reeve issues the order. These orders are afterwards authorized by the Council.

The general principal that should be observed by Municipalities, is that all payments of cash should be previously authorized by the Council and that the Treasurer should pay no orders that are not signed by the Reeve, and the Clerk as representatives of the Council. Exceptions to this rule would be made in the case of Debentures and Coupons due, and all payments authorized by Statute.

In the absence of a bank, in the Village of Casselman, where the Treasurer resides, payments are more conveniently made in cash. In the event of a branch being opened in the village, I would recommend the Council to authorize the Treasurer to open an account and deposit all monies received from whatsoever source and pay all orders by cheque.

St. Albert Bridge Sinking Fund.

The amount raised to provide a sinking fund for St. Albert Bridge debentures, viz: ten hundred and sixty-six dollars and sixty-six cents ($1,066.66), has been deposited in the Ontario Bank each year, with the exception of the year 1904. This deposit was not made till February 28th, 1905. A deposit of this amount should be made before the end of the present year, to bring the balance up to the required amount. The balance at debit of the sinking fund, on February 28th, 1905, was two thousand eight hundred and six dollars and sixty-four cents $(2,806.64).

School Section No. 12, Sinking Fund.

As in the case of the sinking fund for St. Albert Bridge, the amount of sinking fund for School section No. 12 Debentures, 1904, seventy-one dollars and twenty-five cents ($71.25), was not deposited in the bank till February 28th, 1905. The balance at debit of this sinking fund, on February 28th, 1905, was five hundred and five dollars and fifty-seven cents ($505.57).

In the statement of assets and liabilities, the amount of these sinking funds should appear as assets or be deducted from the debenture liability. The liabilities should include, not only one debenture each year, but all debentures unpaid at date of statement, whether due or not due. These assets and liabilities should not, however, be mixed up with the general assets and liabilties of the Township. They should be set out in a separate column as pertaining to special works. These liabilities will be reduced each year by the amount of debentures paid.

It has been the custom in this Township to combine the County and Township rates under one heading in the Collector's roll, which is quite irregular as the Assessment Act, provides that the County rates shall be set out in a separate column.

There is no Debenture Register as provided by the Municipality Act, and, as the Township has a number of debentures, which should be recorded, a book should be provided for this purpose.

The statements contained herein consist of the following:—

1. Abstract statement of receipts and expenditure for the years 1902, 1903 and 1904.

2. Detailed statement of receipts and expenditure for the years 1902, 1903 and 1904.

3. Statement of assets and liabilities, December 31st, 1904; also liabilities on special accounts.

4. Statement of Albert Bridge sinking fund.

5. Statement of school section No. 12, sinking fund.

6. Statement of County Rates.

All of which is respectfully submitted,

GEO. L. BLATCH,
Chartered Accountant.

Ottawa, December 13th, 1905.

TOWNSHIP OF CAMBRIDGE, COUNTY OF RUSSELL.

ASSETS, DECEMBER 31, 1904.

Collector of taxes, uncollected taxes, 1904	$2,887 97	
Amount of award due by Russell township	38 63	
Union school section No. 6, share of lebenture	53 24	
County treasurer, arrears of taxes	916 72	
Town hall, township's interest	1,000 00	
Road grader and scraper	150 00	
Cash in hands of treasurer	202 25	
		$5,248 81

LIABILITIES, DECEMBER 31, 1904.

County treasurer, balance 1903 rates and interest	$316 80	
County treasurer, 1904 rate	1,102 50	
School rate, 1904	778 90	
Salaries and sundries	280 00	
Napoleon Forgue's road	420 00	
St. Albert Bridge Sinking Fund, to be paid out of 1904 taxes...	1,066 66	
School debenture No. 12, 1904, to be paid out of 1904 taxes	71 25	
		4,036 11
		$1,212 70

LIABILITIES ON SPECIAL ACCOUNTS.

Debentures, school section No. 12	$1,425 00	
Less Sinking Fund December 31	544 57	
		$880 43
Debentures, St. Albert bridge	$8,000 00	
Less Sinking Fund, December 31	544 57	
		4,793 36
Debentures, Whissel Creek 1905 and 1906		483 00
" Moose Creek, 7 debentures		1,310 00
" Quesnel drain, 1905		316 10
G. Simser, O'Byrne creek drain		125 00
		$7,907 89

STATEMENT OF COUNTY RATES.

Balance due county, January 1, 1903	.....	$1,057 40
1903.		
Mar. 12.—To cash	$279 26	
June 15.— "	433 73	
Dec. 17.— "	344 41	
Total	$1,057 40	$1,057 40

County rates, 1903		$1,102 50
1903.		
Dec. 30.—To cash	$77 63	
1904.		
May 10.— "	591 38	
Dec. 28.— "	157 50	
1905.		
May 17.— "	275 99	
Total	$1,102 50	$1,102 50
County rates, 1904		$1,102 50
1905.		
May 17.—To cash	$69 22	
To balance	1,033 28	
By balance, 1904 rates		$1,033 28
By county rates, 1905		1,212 75
		$2,246 03

Amount paid in 1905 to be deducted.
Interest to December 15th, 1905, $63.65.

ST. ALBERT BRIDGE SINKING FUND, CANADIAN BANK OF COMMERCE.

1901.	*Debit.*	*Credit.*
Nov. 5.—Deposit		$1,066 66
1902.		
Feb. 6.—Coupons, December 31	$383 56	
May 31.—Interest		12 16
Nov. 30.—Interest		10 45
Dec. 17.—Deposit		1,066 66
1903.		
Jan. 2.—Coupons	400 00	
May 31.—Interest		18 80
Nov. 30.—Interest		20 91
Dec. 29.—Deposit		1,066 66
1904.		
Jan. 4.—Coupons	400 00	
Mar. 31.—Interest		29 54
Nov. 30.—Interest		31 70
1905.		
Jan. 3.—Coupons	400 00	
Feb. 28.—Deposit		1,066 66
Feb. 28.—Balance	2,806 64	
Totals	$4,390 20	$4,390 20

TOWNSHIP OF CAMBRIDGE, ABSTRACT FOR 1902.

RECEIPTS.

Balance on hand Decemebr 31st, 1901	$1,593 23	
Balance in Ontario Bank	1,037 14	
Resident taxes	11,500 07	
Non-resident taxes	521 66	
Legislative grant	170 00	
Licenses	165 00	
Debentures	144 57	
Loans	1,275 25	
Fines	30 00	
W. D. Heron	9 45	
Interest	2 40	
St. Albert bridge	7 14	
		$16,455 91

Expenditure.

Salaries and allowances	$837 80	
Road commissioners	100 00	
Stationery and printing	73 77	
Roads and bridges	1,377 52	
Charity	20 00	
Interest on loans	96 35	
Board of Health	759 86	
Miscellaneous	51 90	
Elections	104 00	
Ditches and watercourses	426 43	
County rates	1,184 24	
School purposes	4,447 85	
Legislative grant	170 00	
Debentures	921 10	
Interest on debentures	207 17	
Sinking fund	1,157 91	
Loans	1,945 00	
St. Albert bridge	1,326 75	
		$15,187 65
Balance on hand December 31st, 1902		1,268 26
		$16,455 91

Receipts.

1901.		
Dec. 31.—Balance on hand	$1,593 23	
Balance in Ontario Bank	1,037 14	
		$2,630 37

Resident Taxes.

1902.		
Mar. 14.—J. B. Sanche, after collector's roll was returned by A. Paquette	$ 226 47	
Nov. 10.—A. Paquette, collector, 1902	1,430 00	
Nov. 18.— " "	2,350 00	
Nov. 18.— " "	48 64	
Nov. 18.— " "	287 00	
Nov. 18.— " "	240 10	
Dec. 6.— " "	2,572 26	
Dec. 11.— " "	814 34	
Dec. 15.— " "	435 00	
Dec. 20.— " "	1,813 50	
Dec. 20.— " "	505 57	
Dec. 20.— " "	26 48	
Dec. 20.— " "	750 71	
		11,500 07

Non-Residential Taxes.

Nov. 27.—Jos. Belanger, county treasurer	$476 56	
Dec. 30.— " "	45 10	
		521 66

Fines

Dec. —E. Duchesneau, fine for violation of rules *re* smallpox	$30 00	30 00

Licenses.

1902.		
July 25.—Robert Dow, license funds	.....	165 00
Interest, rebate	.....	2 40

Debentures.

Jan. 2.—D. McRae, Finch debentures, S. S. No. 16, Finch, 1901	$47 19	
Jan. 2.—D. McRae, share of debenture, S. S. No. 6, Union	47 19	
Dec. 30.—W. R. Craig, share S. S. No. 6 P., $16.94; S. S. No. 12, $33.25	50 19	
		144 57

Loans.

May 27.—M. Shaver, $500.00, less discount, $12.60, from Ontario Bank	$487 40	
July 12.—Ontario Bank, $500.00, less discount, $8.50	491 50	
Nov. 27.—Ontario Bank, $300.00, less discount, $3.65	296 35	
		1,275 25

Legislative Grant.

July 15.—Jos. Belanger, county treasurer, grant for public schools	$170 00	170 00
Jos. Belanger, St. Albert bridge, construction surplus	7 14	7 14
Dec. 6.—W. D. Heron, expenses to L'Orignal *re* equalization	9 45	9 45
Total		$16,455 91

EXPENDITURE, 1902.

Roads and Bridges.

1902.	
Jan. 13.—J. Houle	$ 6 00
Feb. 15.—P. Charette	2 50
Feb. 15.—A. Desautels	100 00
Feb. 15.—J. Laroux	2 00
Mar. 8.—O. Bray	8 00
Mar. 8.—P. Bray	2 00
Mar. 8.—N. Claimont	6 00
Mar. 13.—H. Brunet	6 00
Apr. 8.—A. Grenon	1 50
Apr. 12.—J. B. Clirmont	10 00
Apr. 12.—J. B. & N. Leroux	4 50
May 9.—P. Racine	25 00
May 24.—A. Desautels	90 00
May 26.—A. Gignac	30
May 26.—R. Derouin, senior	2 50
May 26.—L. Gauthier	50
May 27.—M. Shaver	11 56
May 27.—M. Shaver	22 00
May 31.—J. B. Caillier	5 50
May 31.—J. Quenville	5 17
May 31.—J. Desautels	3 00
May 31.—J. Lalond	3 00
May 31.—Z. Larante	5 00
June 15.—X. Paquette	8 00
June 28.—A. Quesnel	15 00
June 28.—O. Cartie	10 00
June 28.—A. Quesnel	7 75
June 28.—A. Lalonde	52 50
June 28.—M. Desnoyer	23 00
June 28.—M. Leduc	15 00
June 28.—O. Bray	10 00
June 28.—J. B. Clairmont	30 00
June 30.—M. Renaud	39 50
June 30.—J. St. Louis	10 50
June 30.—J. Laplante	8 95
July 7.—O. Page	14 50
July 7.—G. Eaton	53 00
July 9.—T. Waters	16 95
July 9.—R. Deroin	13 00
July 19.—A. Godard	25 00
Aug. 9.—P. Gagnon	98 00
Aug. 16.—C. Charron	5 00
Aug. 16.—F. Laurin	3 15
Aug. 18.—J. B. Clairmont	10 00
Aug. 19.—D. Desrosier	5 00
Aug. 19.—C. Bryere	3 50
Aug. 19.—J. Clement	10 00
Aug. 19.—J. Laplante	12 29

Sep. 16.—C. Dore	5 00	
Sep. 20.—M. Leduc	37 00	
Sep. 20.—Rev. H. A. Lyons	10 00	
Oct 16.—J. Duggan	30 00	
Oct. 16.—J. Duggan	12 25	
Oct. 25.—A. Desautels	19 75	
Nov. 18.—J. Demers	4 00	
Nov. 22.—F. Millette	1 50	
Nov. 22.—J. Latreille	2 30	
Nov. 22.—J. Desautels	4 25	
Nov. 22.—Benoit & Recine	3 60	
Nov. 22.—D. Racine	13 27	
Nov. 22.—F. Clairmont	28 00	
Nov. 22.—P. Bray	5 00	
Nov. 22.—A. Gignac	5 00	
Nov. 22.—N. Pierre	5 00	
Nov. 22.—P. Bray	5 00	
Dec. 4.—D. O'Byrne	2 00	
Dec. 9.—B. O'Byrne	25 00	
Dec. 9.—H. Duggan	18 50	
Dec. 22.—F. Laframboise	10 00	
Dec. 3.—A. Paquette	4 72	
July 1.—P. Simser	4 62	
Aug. 18.—O. Gagnon	2 46	
Aug. 18.—P. Robert	6 00	
Aug. 18.—A. St. Clair	8 78	
Sep. 9.—P. Bray	10 00	
Sep. 16.—C. Dore	10 00	
Sep. 20.—O. Hill	4 00	
Sep. 20.—N. Beaudry	10 00	
Oct. 25.—A. Desautels	6 00	
Nov. 4.—A. Leroux	4 50	
Nov. 22.—J. Desautels	19 00	
Nov. 22.—C. Dore	15 00	
Nov. 22.—J. B. Lewis	36 90	
Dec. 4.—O. Page	10 00	
Dec. 9.—L. O'Neil	23 25	
Dec. 9.—I. Gagnon	50 00	
Dec. 15.—A. Lebrun	80	
Dec. 15.—J. B. Quennelle	4 00	
Dec. 15.—D. Gravelle	15 00	
Dec. 15.—W. Boutin	55	
Dec. 15.—D. Leroux	5 00	
Dec. 15.—J. B. Clairmont	6 00	
Dec. 15.—Barry & Brownell	11 00	
Dec. 15.—C. Gervais	12 00	
Dec. 15.—B. O'Byrne	9 90	
Aug. 19.—D. Racine	11 00	
Total of roads and bridges		$1,377 52

Ditches and Watercourses.

Mar. 13.—L. Menard, clerk of Clar. and Cam., pt. on watercourses	$18 55	
June 21.—C. Lacelle, ditching on J. B. Daube award in 4th concession	5 00	
June 28.—C. Dore, work on Daube award	4 25	
June 28.—L. Groux, culvert on Daube award, on 9 mile road	5 00	
Aug. 16.—P. Forgette, Tucker's share in default on Chevigny award	49 00	
Sep. 20.—D. Byrne, Mun. pt. Chevigny award culvert	39 00	
Oct. 16.—H. Duggan, Mun. pt. P. Yelle award and ditch	30 00	
Oct. 16.—E. Racine, or S. Coupal, Mun. pt. Savage award	10 50	
Nov. 18.—N. Forquette, ditching on Bd. Finch and Cambridge	10 38	
Nov. 22.—P. Herbert, Mun. share Etienne Genier award	8 00	
Nov. 22.—F. Laurin, Mun. share Jos. Benoit award	31 00	
Nov. 22.—C. Dore, municipal portion J. C. Brownell award...	29 50	

Nov. 22.—N. Perrier, municipal portion on his own agreement		8 00	
Nov. 22.—N. Leroux, municipal portion N. Leroux award ...		1 00	
Nov. 22.—M. Dube, non-performance of Blackburn pt. P. Yelle award		3 25	
Nov. 22.—C. Dore, non-performance of pt. on J. Benoit award		27 75	
Nov. 22.—C. Dore, non-performance of pt. of M. Corriere on P. Y. A.		17 25	
Nov. 22.—P. Herbert, non-performance of E. Legasser pt. on Jos. Benoit award		8 00	
Nov. 22.—N. Leroux, non-performance of D. Gravelle on N. Leroux award		1 25	
Nov. 24.—F. Laurin, municipal pt. of culvert on N. Perrier agreement		8 00	
Nov. 24.—H. Laframboise, non-performance of E. Gertin pt. Benoit award		5 75	
Nov. 24.—H. Laframboise, E. Legasse pt. of Jos. Benoit award		49 75	
Nov. 24.—H. Laframboise, non-performance of E. Legasse pt. on Benoit and Laframboise awards		20 00	
Dec. 3.—F. Laurin, work of E. Gertin on H. Laframboise award, 1902		10 75	
Dec. 4.—F. Laurin, work of E. Legasse on Jos. Benoit award		12 00	
Dec. 10.—I. Gagnon, non-performance of Mun. pt. on L. Giroux award, 1902		1 50	
Dec. 10.—O. Bray, non-performance of R. L. Blackburn pt. P. Yelle award		1 00	
Dec. 10.—O. Bray, non-performance J. N. Ault pt. P. Yelle award		5 00	
Dec. 10.—O. Bray, non-performance of Canada Co. pt. P. Yelle award		2 50	
Dec. 15.—C. Dore, non-performance E. Beaulieu pt. P. Yelle award		3 50	
			426 43

St. Albert Bridge.

Feb. 8.—J. Desautels, west approach		$200 00	
Feb. 8.—A. Desautels, west approach		200 00	
Mar. 8.—J. Desautels, west approach (in full)		245 00	
Mar. 8.—A. Desautels, west approach (in full)		385 00	
Mar. 8.—A. Roy, inspector		70 00	
July 22.—J. Desautels, repairing east end		58 75	
July 22.—A. Desautels, repairing east end		168 00	
			1,326 75

School Purposes.

Nov. 22.—J. Orr, collector, full amount school levy for S. S. No. 8, Union		$ 15 00	
J. Orr, special levy account 1896, of year 1892		37 50	
A. Meilleur, secretary S. S. No. 6, Roman Catholic, full amount of levy, 1902		425 00	
L. Genier, secretary S. S. No. 7, Public, amount of levy, 1902		25 00	
L. Genier, special levy account, 1896		150 00	
J. Quenneville, secretary S. S. No. 6 and 7, Roman Catholic, full amount levy, 1902		425 00	
J. B. Sanche, secretary S. S. No. 14, Roman Catholic, full amount levy, 1902		331 00	
Nov. 23.—A. Racette, secretary S. S. No. 4, Roman Catholic, full amount levy, 1902		275 00	
R. A. McDonald, secretary S. S. No. 4, Public, full amount levy, 1902		320 00	
Nov. 25.—A. Paquette, secretary S. S. No. 12, Public, full amount levy, 1902		253 35	
O. Mahue, secretary S. S. No. 5, Public, full amount levy, 1902		400 00	
O. Mahue, secretary S. S. No. 5, Roman Catholic, full amount levy, 1902		186 00	

Dec. 14.—J. Forques, secretary S. S. No. 3, Roman Catholic, full amount levy, 1902		250 00	
J. J. Benson, secretary S. S. No. 11, Public, full amount, $37.50, special, $64.00		101 50	
D. Racine, secretary S. S. No. 10, Public, full amount and special		260 00	
O Quenneville, secretary S. S. No. 13, Public, full amount and special		325 00	
E. Brownell, secretary S. S. No. 1, Public, full amount and special		200 00	
O. Quenneville, secretary S. S. No. 2, Roman Catholic, full amount and special		200 00	
J. Riddell, secretary S. S. No. 2, Public, full amount and special		198 00	
J. Burd, secretary S. S. No. 6, Public, full amount and special		70 50	
			4,447 85

Interest on Loans.

Apr. 6.—G. Sanche, note $750.00, at 5 per cent.		$ 37 50	
May 7.—M. Shaffer, note $400.00, at 5 per cent.		20 00	
Sep. 20.—G. Sanche, note $200.00, at 5 per cent.		10 00	
M. E. Sanche, note $220.00, at 5 per cent.		11 00	
Dec. 10.—G. Sanche, note $425.00, at 5 per cent.		14 18	
M. E. Sanche, note $220.00, at 5 per cent.		3 67	
			96 35

Salaries and Allowances.

1902.

Jan. 13.—J. C. Brownell, councillor, 1901		$16 00	
J. C. Brownell, special meeting		11 00	
Feb. 8.—O. Mayhue, auditor, 1901		20 00	
A. C. Munroe, auditor, 1901		20 00	
Mar. 5.—J. B. Sanche, registering births, marriages and deaths, 1901		52 80	
May 27.—A. Paquette, assessor for 1902		70 00	
A. Paquette, postage, etc.		8 00	
Dec. 15.—J. B. Lewis, O. L. S., 7th concession		32 00	
U. Callier, driving J. B. Lewis		1 50	
J. Page, inspector, *re* St. A. bridge		14 00	
M. Shaver, reeve, 1902		22 00	
M. Shaver, expenses		18 00	
M. Shaver, selector of jurors		5 00	
O. Gervin, councillor, 1902		22 00	
O. Gervin, expenses		8 00	
J. Forgues, councillor, 1902		22 00	
J. Forgues, expenses		6 00	
F. Durivage, councillor, 1902		22 00	
F. Durivage, expenses		12 00	
J. J. Benson, councillor, 1902		22 00	
J. J. Benson, expenses		8 00	
J. B. Sanche, township clerk		95 00	
J. B. Sanche, treasurer		75 00	
J. B. Sanche, selector of jurors		5 00	
J. B. Sanche, special meetings, etc.		4 00	
Dec. 22.—A. Paquette, councillor, 1902		70 00	
A. Paquette, selector of jurors		5 00	
Dec. 15.—C. O'Neil, township engineer, 1902		171 50	
			837 80

Board of Health.

1902.

Jan. 13.—H. Duggan, member L. B. H.		$ 2 00	
H. Duggan, suspicious case of smallpox at Lalonde's		1 00	
A. Chesser, guardian at H. Gauthier's		15 00	
Feb. 15.—J. P. Boyle, M. H. Officer, 1901		35 00	
H. Duggan, liquor furnished Leroux family *re* smallpox		1 50	
M. Shaver, provisions furnished		99 33	

Mar. 8.—J. P. Boyle, M.H.O. to Feb. 1, 1902	100 00		
H. Duggan, guardian and delivering provisions *re* smallpox	53 87		
J. P. Brownell, provisions *re* smallpox	81 06		
T. Watters, guardian and delivering provisions *re* smallpox	74 32		
Apr.18.—C. Laframboise, inspector for 1902	24 75		
R. Derouin, guardian and delivering provisions *re* smallpox	16 14		
F. Derouin, guardian and delivering provisions *re* smallpox	27 00		
A. Sabourin, liquor furnished	1 60		
May 9.—A. Pilon, provisions furnished	46 12		
May 24.—A. Godard, liquor furnished	1 90		
May 27.—M. Shaver, provisions furnished	27 11		
July 19.—A. Grenon, guardian, Boyle's	5 00		
Nov. 22.—Dr. A. Bourque, medical services	5 00		
Dr. A. E. Gardner, medical services	30 00		
Dec. 10.—L. Laframboise, inspector, L.B.H.	12 75		
M. Shaver, chairman, L.B.H.	10 00		
M. Shaver, other claims	39 75		
H. Duggan, member L.B.H.	10 00		
H. Duggan, other claims	5 00		
P. Racine, member L.B.H.	10 00		
P. Blanchard, member L.B.H.	8 00		
J. B. Sanche, secretary	10 00		
F. Derouin, guardian L. Lacroix	2 00		
A. Sabourin liquor furnished	80		
Dec. 15.—A. Grenon, guardian Boyle family	2 00		
D. Godard, liquor furnished	1 90		
			759 86

Stationery and Printing.

Jan. 13.—Lowrie Bros., balance on printing	$40 00		
Feb. 15.—Lowrie Bros., register book	3 75		
Feb. 21.—*Municipal World*, six copies	5 00		
Dec. 15.—J. Laflesh, postage	20 00		
Hope & Co., stationery, etc.	5 02		
			73 77

Charity.

Jan. 13.—Widow Augustine Mondoux	$2 00		
George Gagnon	8 00		
July 7.—Widow St. Ange	5 00		
Nov. 22.—Widow Sauve	5 00		
			20 00

County Rates.

Nov. 22....J. Belanger, county treasurer, general purposes, 1901	$1,662 58		
Nov. 24.—J. Belanger, balance on county rate and interest...	476 56		
Dec. 22.—J. Belanger, part of county rate, 1902	45 10		
			1,184 24

Debentures.

May 24.—Bank of Commerce, 6th debenture Whissel creek drain	$210 00		
Bank of Commerce, 6th debenture Moose creek drain	140 00		
Dec. 14.—Bank of Commerce, S., debenture No. 6, Union	121 00		
Dec. 10.—J. & M. McMartin, 2nd debenture *re* Quesnell drain	316 10		
Dec. 14.—Bank of Commerce, Casselman bridge debenture	134 00		
			921 10

Interest on Debentures.

May 24.—Bank of Commerce, 5 coupons *re* Whissel creek drain	$56 65		
Bank of Commerce, 10 coupons *re* Moose creek drain	87 23		
Dec. 10.—J. & M. McMartin, 4 coupons *re* Quesnell drain	63 24		
			207 17

Loans.

Nov. 11.—Ontario Bank, money borrowed under By-law 297, on notes	$500 00	
Nov. 24.—Ontario Bank, money borrowed under By-law 297, on notes	500 00	
Ontario Bank, money borrowed under By-law 297, on notes	300 00	
Dec. 10.—G. Sanche, money borrowed on note, 1899	425 00	
M. E. Sanche, money borrowed on note, 1899, for township	220 00	
		1,945 00

Elections.

Jan. 13.—J. B. Sanche, D. R. O., Mun., 1902	$24 00	
J. Quennville, D. R. O., Mun., 1902	15 00	
A. Paquette, D. R. O., Mun., 1902	15 00	
J. Stillwell, D. R. O., Mun., 1902	15 00	
O. Mayne, D. R. O., Mun., 1902	15 00	
Aug. 19.—O. Mayne, rent of hall for Prov. Ell., May 29, 1902	4 00	
A. Paquette, rent of hall for Prov. Ell., May 29, 1902	4 00	
Oct. 10.—J. Quennville, rent of hall for Ref. Ell., December 10, 1902	4 00	
Dec. 15.—J. Quennville, rent of hall for Ref. Ell., December 10, 1902	4 00	
Dec. 22.—J. Stillwell, rent of booth for Prov. Ell., May 29, 1902	4 00	
		104 00

Miscellaneous.

Mar. 8.—A. Sabourin, washing town hall and heating same, etc.	$ 6 00	
Dec. 4.—M. Shaver, expenses to L'Orignal	10 00	
J. Riddell, putting up stove pipes as Casselman town hall	3 90	
A. Paquette, insurance on town hall for one year...	12 00	
Dec. 15.—A. Gignac, horse killed crossing at his ferry	20 00	
		51 90

Road Commissioners.

June 28.—J. Houle, road commissioner, 1902	$12 00	
Dec. 15.—J. Page, road commissioner, 1902	20 00	
J. Houle, road commissioner, 1902 (in full)	8 00	
J. Huncault, road commissioner, 1902	20 00	
F. Derouin, road commissioner, 1902	20 00	
L. O'Neil, road commissioner, 1902	20 00	
		100 00

Legislative Grant.

July 27.—D. Racine, secretary S. S. No. 10, Public	$33 20	
July 28.—O. Mayne, secretary S. S. No. 5, Public	$33 20	
Aug. 12.—R. A. McDonald, secretary S. S. No. 4, Public	14 95	
J. Stenhouse, secretary S. S. No. 8	1 60	
A. Paquette, secretary S. S. No. 12	41 85	
Oct. 5.—L. Genier, secretary S. S. No. 7, Public	9 50	
Oct. 15.—G. McAuley, secretary S. S. No. 1, Public	17 75	
Oct. 28.—J. A. Riddell, secretary S. S. No. 2, Public	2 60	
Dec. 14.—J. J. Benson, secretary S. S. No. 11, Union	5 40	
O. Quenneville, secretary S. S. No. 13, Public	11 50	
J. Burd, secretary S. S. No. 6, Union	7 85	
J. Benton, secretary S. S. No. 9	4 85	
		170 00

Sinking Fund.

Dec. 14.—Bank of Commerce, St. Albert bridge debenture No. 2	$1,066 66	
Bank of Commerce, *re* school debenture No. 12, Union	71 25	
		$1,137 91

Total expenses	$15,187 65
Balance on hand December 31, 1902	1,268 26
	$16,455 91

TOWNSHIP OF CAMBRIDGE, ABSTRACT FOR 1903.

Receipts.

Balance on hand Dec. 31, 1902	$1,268 26	
Town hall	24 00	
Resident taxes	272 42	
Portion union school levy for debentures	97 38	
Legislative grant	158 00	
County treasurer, arrears of taxes	793 22	
License fund	182 00	
Resident taxes, 1903	10,900 00	
Loans	3,269 15	
		$16,964 43

Expenditure.

Salaries and allowances	$884 89	
Road commissioners	103 00	
Stationery and printing	56 65	
Law costs	5 00	
Roads and bridges	2,108 70	
Charity	15 00	
Interest on loans	42 64	
Board of Health	729 58	
Refund of taxes	33 90	
Miscellaneous	55 29	
Elections	95 00	
Ditches and watercourses	383 75	
County rates	1,135 03	
Interest on county rates	35 22	
Schools	4,330 46	
Legislative grant	157 50	
School and drain debentures	909 76	
Interest on debentures	223 86	
Sinking fund	1,137 91	
Loans	3,944 50	
O'Byrne Creek drain	231 05	
Whissel Creek drain	128 00	
	$16,746 69	
Balance on hand Dec. 31, 1903	217 74	
		$16,964 43

Receipts.

1903.
Jan. 1.—Balance on hand $1,268 26

Town Hall.

Feb. 13.—O. Quennville, mun. share town hall insurance, 1900-3 ..... 24 00

Collector's Roll, 1902.

Feb. 14.—J. B. Sanche, taxes collected after return of roll, 1902	$195 65	
Apr. 1.—I. C. Laframboise, taxes collected after roll was returned by J. B. Sanche	76 77	
		272 42

Portion Union School Levy.

Dec. 1.—D. McRae, treas. Finch, school debenture No. 6	$47 19	
Dec. 24.—T. Lachapelle, Russell share on school No. 6 union...	16 94	
" Russell share school debenture No. 12	33 25	
		97 38

Legislative Grant.

June 27.—J. Belanger, check for grant to P.S. 158 00

County Treasurer.

Mar. 21.—J. Belanger, arrears of taxes, 1902	$281 86		
June 15.— " non-resident taxes, 1902	433 73		
Dec. 31.— " "	77 63		
		793	22

License Fund.

July 13.—Robert Dow, tavern inspector	182	00

Collector's Roll, 1903.

Nov. 5.—Alex. Racine, tax collector	$550 00	
Nov. 9.— " "	500 00	
Nov. 19.— " "	1,375 00	
Nov. 21.— " "	750 00	
" "	75 00	
Dec. 1.— " "	2,350 00	
Dec. 9.— " "	1,725 00	
Dec. 10.— " "	50 00	
Dec. 15.— " "	500 00	
" "	1,100 00	
Dec. 28.— " "	1,925 00	
		10,900 00

Loans.

Apr. 23.—Ontario Bank, $1,000, less $29.75 dis.	$970 26	
Dec. 15.— " note *re* O'Byrne Creek drain	350 00	
June 15.—Bank of Commerce, $1,000, less $27.45 dis.	972 55	
July 22.— " $1,000, less $23.65 dis.	976 35	
		3,269 15
		$16,964 43

EXPENDITURE.

Salaries and Allowances.

Feb. 12.—J. B. Sanche, reg. births, marriages and deaths for 1902	$30 40	
Feb. 14.—C. O'Neil, township engineer	49 00	
Apr. 2.—A. Paquette, assessor for 1902	70 00	
July 16.—J. B. Sanche, township treasurer	60 00	
Nov. 2.—W. D. Heron, township engineer	115 00	
Dec. 15.—M. Shaver, expenses and meetings	112 00	
C. Laframboise, treasurer (and expenses)	94 00	
O. Gervais, councillor (and expenses)	35 00	
J. C. Brownell, councillor (and expenses)	26 00	
J. St. Louis, councillor (and expenses)	24 00	
C. O'Neil, township engineer for 1902	22 00	
W. D. Heron, township engineer, 1903	91 52	
Dec. 19.—J. B. Sanche, selecting jurors and balance of salary	59 07	
J. Forques, councillor	26 00	
Dec. 31.—J. B. Sanche, revised voters' list compl.	6 90	
		840 89

Road Commissioners.

Dec. 15.—C. Charron	$20 00	
J. Page	20 00	
L. O'Neil (including expenses)	23 00	
J. Houle	8 00	
J. Hueault	20 00	
May 16.—J. Houle	12 00	
		103 00

Auditors.

Feb. 14.—O. Maheu, for auditing	$22 00	
A. Gignac, for auditing	22 00	
		44 00

School and Drain Debentures.

Apr. 24.—Bank of Commerce, 7th deb. and 4 coupons, By-law 230	$215 00	
Apr. 24.—Bank of Commerce, 7th deb. and 9 coupons, By-law 233	145 00	
Nov. 30.—Bank of Commerce, Casselman bridge deb.	112 66	
" By-law 274, 3 deb. Quesnell drain	316 10	
Dec. 28.—Bank of Commerce, school section 6, deb. No. 4, B.L. 262	121 00	
		909 76

Interest on School and Drain Debentures.

Apr. 24.—Bank of Commerce, Whissel Creek drain	$46 15	
" Moose Creek drain	80 28	
June 15.— " deb. No. 1, B.L. 199	25 00	
Nov. 30.— " "	25 00	
" Quesnell drain, 3 coupons, No. 3 deb., B.L. No. 274	47 43	
		223 86

Loans.

Mar. 21.—C. Cheffer, note and interest	$419 50	
Nov. 19.—Ontario Bank, note	1,000 00	
Bank of Commerce, note	1,000 00	
Dec. 10.— " note	1,000 00	
Dec. 31.—G. Sanche, notes, $325, and $200	525 00	
		3,944 50

Interest on Loans.

Apr. 20.—G. Sanche, interest on note	$16 25	
Aug. 20.— " "	10 00	
Dec. 31.— " "	16 39	
		42 64

Sinking Funds.

Dec. 28.—Bank of Commerce, St. Albert bridge	$1,066 66	
" school debenture No. 12	71 25	
		1,137 91

Stationery and Printing.

1903.		
Feb. 14.—B. R. Poulin, printing, etc.	$55 00	
Feb. 20.—L. C. Guillaume, cash book for township treasurer...	1 20	
June 6.—A. Pauquette, express on printing from Hawkesbury	45	
		56 65

Interest on County Rates.

Dec. 17.—Jos. Belanger, interest on county rate	$35 22

Law Costs.

Apr. 21.—M. J. Gorman, legal expenses	$5 00

County Rates.

Mar. 21.—Jos. Belanger, part county rates, 1902	$279 26	
June 16.— " "	433 73	
Dec. 31.— " " 1903	77 63	
Dec. 17.— " balance county rates, 1903	344 41	
		1,135 03

Municipal Elections.

1903.	
Jan. 12.—Omer Kahue, D.R.O. 1903	$15 00
A. Paquette, D.R.O. 1903	15 00
A. Paquette, D.R.O. 1903 (rent of school house)	4 00

Jan. 16.—J. Stillwell, D.R.O. 1903	15 00	
J. Quenville, D.R.O. 1903	15 00	
J. B. Sanche, D.R.O. 1903	22 65	
A. Paquette, express on parcel	35	
Feb. 14.—Omer Mahue, rent of hall, R.E.	4 00	
Mar. 21.—J. Stillwell, rent of school, R.E.	4 00	
		95 00

Refund of Taxes.

Dec. 15.—A. Gray, on account of fire	$16 72	
Dec. 19.—E. Gagnon, on account of fire	8 39	
Apr. 18.—J. A. Quenville, rebate on taxes	8 79	
		33 90

Miscellaneous.

Mar. 21.—A. Sabourin, wood for town hall	$6 00	
J. Belanger, statement of arrears of taxes for 1902	2 60	
July 13.—J. Stillwell, removing wood opposite F. Bissonett's	1 00	
July 16.—J. B. Sanche, expenses *re* clerk, $15.94; removing safe, $3.00	18 94	
Aug. 20.—A. Paquette, equalization of schools	8 00	
Nov. 21.—J. B. Daube, error C. O'Neil	2 00	
A. Chevigne, error C. O'Neil	2 00	
Oct. 24.—A. Demers, account A. Quesnel	14 75	
		55 29

Schools.

1903.

Nov. 21.—A. Racelle, sec. S.S. No. 4, full amount levy	$300 00	
J. Stonehouse, sec. S.S. No. 8, special levy, $37.50; school, $15.00	52 50	
Omer Mahue, sec. P.S. No. 5	400 00	
Omer Mahue, sec. S.S. No. 5	183 00	
C. Laframboisem, sec. P.S.S. No. 12	215 25	
Dec. 1.—D. Herbert, sec. P.S.S. No. 6	440 00	
J. B. Sanche, sec. P.S.S. No. 14	377 69	
J. A. Quenville, sec. P.S.S. No. 6 and 7	467 00	
J. Forques, sec. P.S.S. No. 3	230 00	
R. A. McDonald, school sec. No. 4	320 00	
J. Menard, school sec. No. 8, Clarence	43 42	
Dec. 15.—O. Quenville, school sec. No. 2	210 00	
E. Brownell, school sec. No. 1	275 00	
W. Boutin, school sec. No. 13, special levy, $150.00; school, $175.00	325 00	
H. Bradley, full school levy	109 00	
Dec. 19.—J. Menard, sec. S.S. No. 17, Clarence, full levy	22 69	
J. Burd, sec. S.S. No. 6	89 91	
D. Racine, sec. S.S. No. 10	270 00	
		4,330 46

Board of Health.

Jan. 19.—M. Pilon, provisions to L. Lacroise	$4 78	
A. Pilon, provisions to A. Grenon	8 41	
Feb. 24.—Dr. J. B. Doyle, services to date	80 00	
A. Sabourin, liquor to C. O'Neil	1 60	
M. Denoyer, guardian to C. O'Neil	3 00	
Mar. 21.—D. Racine, provisions to C. O'Neil	1 25	
Apr. 14.—P. Bird, guardian for Mr. Erratt	21 00	
T. Watters, provisions *re* smallpox	77 00	
Dr. Chevier, medical services	50 00	
F. Derivage, smallpox inspector	25 00	
Apr. 15.—T. Watters, guardian *re* S.P. to 4, 11, 1903	319 04	
Apr. 23.—J. Latreille, provisions to J. Erratt	12 46	
May 20.—T. Watters, provisions to J. Erratt, and guardian *re* S. M.	128 23	
E. Racette, watchman, *re* S. M.	58 84	
A. Godard, liquor *re* S.M.	1 60	
Dr. Curtain, medical services	5 00	
June 10.—Thos. Watters, Louis Pare, account as butcher *re* S.M.	1 31	

Dec. 14.—H. Duggan, full account B. of H.		10 00	
P. Racine, full account B. of H.		10 00	
A. Lebrun, full account B. of H.		10 00	
Dec. 15.—P. Durivage, inspector		33 10	
Dec. 31.—J. B. Doyle, medical services *re* S.M.		80 00	
Dec. 5.—M. Shaver, account Board of Health		48 00	
C. Laframboise, account Board of Health		2 00	
Dec. 19.—J. B. Sanche, account Board of Health		10 00	
			729 58

Legislative Grant.

Aug. 24.—A. Paquette, to school section No. 12		$38 75	
Omer Mahue, to school section No. 5		24 20	
W. Boutin, to school section No. 13		11 80	
L. Genoir, to school section No. 7		7 70	
J. Stenhouse, to school section No. 8		2 90	
E. Brownell, to school section No. 1		16 00	
D. Racine, to school section No. 10		27 90	
Oct. 2.—R. A. McDonald, to school section No. 4		14 20	
Dec. 15.—H. Brady, to school section No. 11		5 10	
Dec. 19.—John Burd, to school section No. 6		4 90	
Dec. 31.—John Beaton, to school section No. 9		4 05	
			157 50

O'Byrne Creek Drain.

Sep. 14.—*Free Press*, posters		$1 50	
Mack O'Byrne, work		6 00	
Mrs. Stoodly, board		3 50	
Bernard O'Byrne, work		6 75	
H. Steen, work		8 25	
James Andrew, work		4 50	
Oliver Burelle, work		23 25	
John Putman, work		3 75	
J. H. Quesnell, board		11 85	
Nov. 6.—W. H. Magwood, engineer		130 80	
Dec. 19.—Ontario Bank, discount on note, $350.00		7 90	
Dec. 15.—Morris Shaver, allow. and expenses *re* meeting		17 00	
Jos. St. Louis, allow. per one meeting		2 00	
Dec. 19.—Jos. Forques, allow. per one meeting		2 00	
J. B. Sanche, allow. per one meeting		2 00	
			231 05

Whissel Creek Drain.

Dec. 1.—D. McRae, treasurer Finch			$128 00

Charity.

Feb. 14.—Henry Sauve		$5 00	
Nov. 5.—Widow, Henry Sauve		5 00	
Nov. 21.—Widow, St. Onge		5 00	
			15 00

Ditches and Watercourses.

1903.			
Jan. 19.—D. Racine, order O. Bray *re* work on J. C. Brownell award		$10 00	
Feb. 12.—O. Quenville, township share map Quenville award, 1900		7 60	
Feb. 12.—O. Quenville, township share Eusebe Dignard award, 1900		19 15	
June 6.—E. Paquette, ditch Brownell award, lot 3, con. 3		50 00	
June 24.—A. Leroux, ditch Brownell award, lot 3, con. 3		14 50	
July 18.—J. Racette, municipal portion V. Beaudry award		15 00	
Aug. 15.—O. Robert, municipal portion E. Genier award		8 00	
Aug. 25.—E. Paquette, municipal portion Plantagenet road award		12 00	
Sep. 16.—H. Duggan, McDonald portion Paul Yelle award		5 75	
J. Houle, rep. Bd. McLaurin portion P. Yelle award		4 75	
H. Duggan, pt. P. Yelle award, $10.00; culvert, P. Yele award, $1.25; culvert, Desjardin award, $4.75		16 00	

Sep. 19.—J. Paquette, L. Desjardin, pt. Desjardin award		6 00	
" A. Potvin, pt. Yelle award		2 00	
" McDonald, pt. Yelle award		2 00	
" X. Bourbeau, pt. Yelle award		4 25	
Oct. 1.—F. Roy, R. Styles, pt. Bradley award, charged to township Russell		18 00	
Oct. 3.—C. Dore, Blackburn, pt. P. Yelle award, $1; Smith, pt. Desjardin award, $7		8 00	
C. Dore, L. 8, C. 3, Yelle award, $6.50; mun. pt. Desjardin award, $4.75		11 25	
C. Dore, mun. pt. P. Yelle award		50	
Oct. 15.—W. D. Heron, A. C. C. Dore, mun. pt. Majeau award, $5.00; A. Quenville, $4.75		9 75	
O. Laurin, mun. pt. Laurin award		11 75	
Oct. 24.—L. Brisson, mun. pt. Doutre drain		4 50	
Nov. 6.—O. Laurin, E. Lagace, pt. Laurin award, $7.50; L. Villneuve, pt. Laurin award, $9.50		17 00	
Nov. 19.—W. D. Heron, account C. Dore, Benson pt. township award, Plantagenet road		13 25	
G. W. Simpser, mun. pt. Baudry award		30 00	
Nov. 21.—O. Leroux, mun. pt. township award, Plantagenet road		10 00	
C. Milair, rep. mun. pt. Felile award		1 00	
A. Racette, error C. O'Neil, Chevigne award		1 00	
J. B. Sanche, account Doran's award		18 00	
Dec. 1.—N. Clairmont, mun. pt. township award, Plantagenet road		7 50	
Dec. 19.—J. B. Sanche, account drains		45 25	
			383 75

Roads and Bridges.

Feb. 14.—C. Gervais		5 65
H. Sabourin		60 00
G. Longtin		40 00
Feb. 24.—N. Beaudry		6 00
A. Begg		24 25
Feb. 28.—J. Quenville		7 55
Mar. 21.—N. Meilleur		3 25
L. Brunet		4 25
Apr. 6.—L. Houle		2 75
Apr. 14.—T. Watters		4 00
A. Begg		1 50
Apr. 15.—J. J. Benson		5 50
Apr. 20.—A. Leroux		6 25
M. Shaver		67
D. Gravelle		9 75
N. Laroux		9 25
T. McAuley		8 00
J. Benson		5 00
E. Gervais		1 50
J. Desautels		2 00
H. Duggan		3 25
... " ...		5 00
... " ...		17 50
May 16.—W. Hart		10 00
May 26.—G. Nicholson		3 00
May 16.—O. Bray		1 00
E. Brunet		10 00
A. Lebrum		12 00
May 21.—A. Bertram		7 00
May 28.—O. Sorel		25 00
June 1.—J. Giroux		41 50
June 6.—G. Nichols		10 00
June 6.—A. Durocher		28 20
P. X. Laframboise		7 50
D. C. O'Byrne		43 49
June 11.—O. Quesnell		20 00
June 15.—G. W. Simser		91 20
June 17.—O. Page		36 00

June 18.—T. Martel		27 65
June 19.—T. Desautels		11 50
June 20.—J. Hendrew		42 00
June 22.—J. Houle		16 00
June 28.—L. Lacroix		15 00
T. Boulerice		5 00
July 2.—A. Benson		24 25
J. J. Benson		13 75
F. X. Laframboise		8 00
July 11.—J. Lauzon		15 00
M. Foucher		7 50
M. Lamere		1 00
I. Pauquette		20 00
July 2.—H. Duggan		5 75
July 11.—L. Lacroix		19 00
L. Patenaude		11 00
C. Boulerice		2 00
O. Bray		10 00
F. Desautels		75 00
July 13.—G. W. Simser		65 00
N. Goulet		73 10
July —18.F. X. Favreau		41 85
L. O'Neil		5 40
July 21.—T. Guenette		5 93
July 27.—P. Bray		45 00
July 29.—W. Boutin		7 50
W. Boutin		80 00
Aug. 5.—W. Lacroise		7 00
Aug. 6.—M. Coops		20 50
Aug. 8.—G. W. Simser		34 00
Aug. 1.—A. D. Goddard		12 00
Aug. 15.—L. Brunett		20 00
X. Bryers		10 00
E. Paquette		5 00
J. Lamarche		2 50
E. Hunault		10 00
R. Plante		10 00
J. Brownell		12 78
W. Boutin		59 50
A. Brunet		14 00
Aug. 24.—G. W. Simser		45 00
O. Martin		10 00
M. Shaver		16 00
O. Martin		9 75
Sep. 14.—J. Benson		8 00
A. Parent		9 00
Sep. 16.—H. Duggan		20 00
Sep. 17.—W. Boutin		41 93
Sep. 23.—O. Quenville		9 26
F. Mayette		9 05
Oct. 3.—O. Page		14 00
Oct. 2.—W. Boutin		30 00
Oct. 3.—A. Martin		6 87
Oct. 12.—L. O'Neil		37 62
Oct. 24.—D. Racine		10 00
E. Paquette		2 00
F. Labrosse		25 00
I. Dore		10 50
J. Desoutel		5 75
F. Renaud		35 00
J. B. Renaud		15 00
Nov. 6.—A. D. Godard		1 50
Nov. 7.—W. Boutin		18 00
Nov. 21.—J. D. Lauzon		55 00
W. Bison		11 00
M. St. Germain		9 25
P. Bray		10 00
A. Benson		5 00
J. Leplante		2 00

Nov. 21.—L. Brunett	4 00		
L. Brunett	5 00		
W. Thebert	3 00		
M. Aubry	2 00		
Dec. 1.—F. X. Favreau	7 17		
B. O'Byrne	2 25		
I. Gregoire	4 00		
A. Lafrance	8 75		
P. Belanger	95		
B. Giroux	23 25		
Dec. 4.—R. Chausse	13 50		
Dec. 5.—R. Poacher	12 00		
L. Giroux	8 51		
Dec. 10.—A. Desautel	36 75		
F. Laplante	5 31		
Dec. 15.—C. Aggert	6 20		
M. Lafrance	2 00		
D. Herbert	2 66		
J. C. Brownell	7 20		
P. Bray	4 00		
D. Leroux	5 00		
N. Gray	60		
M. Boulrice	2 50		
Dec. 19.—N. Piere	10 00		
S. Simser	2 00		
		2,108 70	
			$16,746 69
Balance			217 74
			$16,964 43

TOWNSHIP OF CAMBRIDGE, ABSTRACT FOR 1904.

Receipts.

Balance on hand Dec. 31st, 1903	$217 74	
Resident taxes, 1903, $684.21; resident taxes, 1904, $9,689.00	10,373 21	
Non-resident taxes	748 88	
School purposes, Legislative grant	153 00	
Licenses	182 25	
Debentures	50 19	
Loans	3,300 00	
Miscellaneous	14 40	
O'Byrne Creek drain	463 59	
		$15,503 26

Expenditure.

Salaries and allowances	$879 66	
Road commissioners	110 00	
Stationery and printing	57 63	
Law costs	50 68	
Roads and bridges	3,242 53	
Charity	45 00	
Interest	75 98	
Board of Health	87 40	
Refund of taxes	214 63	
Miscellaneous	24 00	
Ditches and watercourses	333 75	
County rates	748 88	
School purposes	4,201 37	
Legislative grant	151 20	
Debentures	812 10	
Interest on debentures	140 05	
Loans and notes paid	3,650 75	
O'Byrne Creek drain	412 65	
Municipal election	82 75	
	$15,301 01	
Balance on hand Dec. 31, 1904	202 25	
		$15,503 26

RECEIPTS.

Jan. 2.—Balance on hand		$217 74
Resident Taxes.		
Jan. 4.—A. Racine, taxes, 1903	$225 00	
Jan. 11.— " "	85 37	
" refund to families burned by bush fire	214 63	
Feb. 12.— " taxes, 1903	125 00	
Nov. 18.— " "	34 21	
Nov. 12.—D. C. O'Byrne, taxes, 1904	457 00	
Nov. 19.— " "	425 00	
" "	200 00	
Nov. 26.— " "	488 00	
Dec. 1.— " "	1,086 00	
Dec. 7.— " "	1,384 00	
Dec. 14.— " "	2,113 00	
Dec. 16.— " "	1,450 00	
Dec. 19.— " "	691 00	
Dec. 26.— " "	1,395 00	
		10,373 21
Non-Resident Taxes.		
May 10.—J. Belanger, county treasurer	$591 38	
Dec. 26.—J. Belanger, county treasurer	157 50	
		748 88
School Purposes.		
July 5.—J. Belanger, public school grant		153 00
Licenses.		
July 13.—R. Dow, county license fund		182 25
Debentures.		
Dec. 31.—T. Lachapelle, deb. union school No. 6	$16 94	
" " No. 12	33 25	
		50 19
Loans.		
May 7.—J. McMartin, 7 months' note	$1,000 00	
June 25.—Union Bank of Crysler, 6 months' note	1,000 00	
Aug. 10.—Union Bank of Crysler, 4 months' note	1,000 00	
Oct. 1.—Madam R. A. Landrz, 2 months' note	300 00	
		3,300 00
Miscellaneous.		
Nov. 19.—P. Matte, cut of timber between concessions 6 and 7, opposite lots 24 and 25	$6 00	
Dec. 26.—P. Stewart, clerk of the Court, witness fees *re* O'Byrne Creek drain	8 40	
		14 40
O'Byrne Creek Drain.		
Nov. 5.—Commuted taxes		463 59
		$15,503 26

EXPENDITURE.

Salaries and Allowances.	
Feb. 9.—J. B. Sanche, re. births, marriages and deaths	$54 40
Feb. 13.—C. Laframboise, postage and stationery	20 00
Feb. 18.—F. Durivage, auditor, 1903	18 00
O. Maheu, auditor, 1903	18 00
Mar. 19.—H. Lemieux, salary account	10 00
A. Racine, salary account, 1903	50 00
" "	18 05

May 7.—J. Lebrum, assessor for 1904	55 00		
Sep. 18.—D. C. O'Byrne, account salary as engineer	10 00		
Nov. 19.—J. B. Sanche, account salary as clerk	80 00		
Dec. 16.—H. Lemieux, account salary as councillor	31 00		
O. Quennville, account salary and postage, etc.	95 00		
Dec. 16.—N. Perrier, fence viewer, 1904	2 00		
L. Brisson, fence viewer, 1904	2 00		
Dec. 19.—E. Genier, councillor, 1904	43 00		
M. Shaver, councillor, 1904	55 00		
J. B. Sanche, clerk, 1904	147 46		
J. Lebrun, selector of jurors	6 00		
L. A. Landry, reeve	122 75		
Dec. 26.—J. Forgues, councillor	40 00		
A. Chevigne, fence viewer	2 00		
			879 66

Road Commissioners.

May 8.—J. Houle	$12 00		
Dec. 6.—C. Charron	5 00		
J. Page	20 00		
L. O'Neil	20 00		
C. Charron	20 00		
Dec. 19.—J. Hunault	33 00		
			110 00

Stationery and Printing.

Feb. 14.—B. R. Poulin, printing, 1903	$55 00		
Dec. 26.—J. B. Sanche, paper, James Hope	2 63		
			57 63

Law Costs.

Jan. 12.—P. Stewart, Court clerk, costs *re* Francoeur vs. corporation	$2 68		
Feb. 13.—M. Shaver, law costs *re* O'Byrne Creek drain	24 00		
Mar. 21.—M. J. Gorman, legal advice	5 00		
A. E. Fripp, legal advice	3 00		
Dec. 16.—M. J. Gorman, legal advice	16 00		
			50 68

Roads and Bridges.

Feb. 13.—A. Bertrand	$1 00		
J. Page	10 00		
E. Seguin	12 50		
Mar. 7.—G. Nichol	2 00		
Mar. 19.—A. Gauthier	1 00		
A. Roy	2 00		
C. Charron	28 35		
Mar. 22.—E. Schnyder	9 00		
Apr. 16.—O. Laurin	1 00		
W. Tibert	3 00		
May 7.—J. Houle	7 75		
W. Bisson	15 00		
A. Parent	4 50		
L. Brunet	10 00		
A. Lelonde	7 25		
D. Lajeunesse	10 00		
N. Laroux	1 00		
May 8.—O. Matte	5 00		
G. Nichol	11 00		
May 18.—O. Pomainville	13 75		
J. Decautel	5 00		
A. Foucher	25 00		
J. Houle	15 00		
June 11.—F. Lemieux	12 75		
C. O'Neil	5 00		
H. Duggan	10 00		
W. Thibert	1 00		
G. W. Simser	11 25		

June 11.—A. Desautel		16 50
	J. Lauson	20 00
	B. O'Byrne	5 00
June 18.—A. Lalonde		60 00
June 20.—O. Pomainville		25 00
June 25.—J. Houle		5 00
	W. Thibert	16 80
	A. Desautel	50 00
	C. O'Neil	5 00
	H. Lacroix	1 00
	H. W. Landry	37 75
	J. Laplante	25 00
June 27.—F. Renaud		27 50
July 9.—A. Desautel		35 00
July 12.—P. Bray		20 00
	J. Houle	15 00
	J. Baker	25 00
July 22.—J. Turpin		26 25
	H. Page	50 00
	F. Renaud	8 00
	H. Page	2 50
July 25.—R. Drouin		2 75
	J. St. Louis	135 00
	A. Lalonde	15 00
	D. Lajeunesse	5 00
	D. Lajuenesse	2 75
July 29.—H. Simser		150 00
	A. McLeod	9 60
	M. Godard	11 10
	I. Lefeivre	2 90
	J. D. Benton	4 00
	M. Lemieux	76 17
Aug. 8.—T. Martelle		40 00
Aug. 15.—L. Brunet		2 00
	J. A. Benson	5 00
...	O. Mahou	11 55
	P. Robillard	1 25
	H. Duggan	125 00
	W. Boutin	17 25
	D. Leroux	5 00
	W. Boutin	5 50
	A. Godard	20 00
	J. Houle	6 50
	J. A. Benson	5 00
	J. Ouimet	6 40
	H. Lacroix	21 63
	J. Gagnon	25 00
	J. Piche	6 50
	J. Piche	16 75
	J. Lauzon	20 00
	E. Snider	1 00
	J. Labelle	15 56
	J. Page	5 00
	O. Bray	5 00
	W. Snider	7 00
	T. Leroux	5 00
	T. Leroux	5 50
	H. Simser	400 00
Aug. 17.—S. Lafontaine		45 00
	J. Durivage	2 50
Aug. 18.—J. Laplante		2 00
	A. Lalonde	7 00
	J. B. Paquette	34 50
	C. Dore	25 00
	Z. Lalonde	6 00
Sep. 12.—E. Gagnon		75 00
	H. Landry	7 20
Sep. 18.—N. Leroux		15 00
	J. B. Renaud	21 00

Sep. 18.—	J. B. Renaud	15 00	
	T. Leroux	6 00	
	W. Boutin	15 00	
	A. Lalonde	8 00	
	P. Bray	10 20	
	J. St. Louis	100 00	
Oct. 8.—	N. Pierre	25 00	
	T. Leroux	20 00	
	C. O'Neil	2 50	
	H. Pierre	25 00	
	J. Leroux	25 00	
	R. Cheffur	8 80	
	W. Lacroix	50 00	
	M. Foucher	10 00	
	H. Duggan	4 50	
	H. Duggan	15 00	
Oct. 22.—	W. Lacroix	51 50	
	H. Page	18 00	
	M. Shaver	100 00	
Nov. 19.—	L. O'Neil	35 39	
	L. O'Neil	15 00	
	J. Houle	6 00	
	C. Charron	5 00	
	D. Lajeunesse	9 75	
	P. Bray	37 50	
	W. Boutin	16 80	
	I. Derosier	23 00	
	R. Laplante	3 15	
	R. Laplante	20 00	
	C. Ayotte	10 56	
	M. Shaver	117 00	
	H. P. Landry	8 00	
	I. Champagne	88 52	
Dec. 29.—	E. Paquette	14 00	
	A. Quesnel	45 00	
Dec. 15.—	Z. Lalonde	3 50	
	H. Simser	25 00	
Dec. 16.—	D. Lajeunesse	10 00	
	E. Bray	2 00	
	P. Bray	2 00	
	J. Lauzon	60 00	
	L. O'Neil	4 80	
	J. Goulet	5 30	
Dec. 19.—	J. St. Louis	3 00	
	A. Landry	3 00	
Dec. 26.—	J. Laplante	2 50	
			3,242 53

Charity.

Jan. 11.—	P. Bergeron	$5 00	
	E. Chevigne	5 00	
Jan. 30.—	E. Chevigne	5 00	
	G. Gagnon	10 00	
Feb. 15.—	Widow E. Sauve	5 00	
Feb. 18.—	Miss E. Lafleur	5 00	
Aug. 15.—	Miss Duplindi	5 00	
Dec. 16.—	Miss Duplindi	5 00	
			45 00

Interest.

Nov. 21.—	Union Bank of Canada, on note	$23 55	
Dec. 3.—	Madam R. A. Landry, on note	2 75	
Dec. 10.—	Union Bank of Canada, on note	18 90	
Dec. 16.—	John McMartin Bros., on note	30 58	
Dec. 19.—	Ontario Bank, discount on check	40	
			75 98

Board of Health.

Apr. 19.—T. Waters, services *re* B. H.	$4 00		
June 25.—T. Waters, services *re* Turcott	16 40		
Dec. 14.—A. Racine, services as inspector	10 00		
Dec. 13.—P. Racine, services as inspector	4 00		
Dec. 16.—H. Duggan, services as officer	4 00		
Dec. 16.—A. Lebrum, services as officer	4 00		
Dec. 26.—J. Houle, services as officer	25 00		
			67 40

Miscellaneous.

Feb. 13.—A. Sabourin, cleaning hall	$ 8 00		
Dec. 14.—J. Quimette, burying carcase	4 00		
Jan. 12.—Taxes refunded to families burned by fire	14 63		
Jan. 30.—A. Paquette, insurance on town hall	12 00		
			238 63

Ditches and Watercourses.

June 25.—A. Genier, pt. municipal award	$13 00		
July 7.—A. Bray, cleaning watercourse	10 25		
Aug. 18.—T. Martelle, ditch. award M. Doutre	5 00		
T. Martelle ditch. award M. Doutre	32 00		
J. Levers, ditch. award M. Doutre	17 50		
D. Lemieux, work on Gignac award	7 00		
Sep. 18.—W. Boutin, work on Charron award	11 00		
E. Laurin, work on E. Ganier award	4 50		
Oct. 8.—A. Lajeunesse, work on Charron award	23 00		
G. Paquette, work on P. Yell award	9 50		
C. Dore, work on P. Yell award	15 50		
M. Dube, work on P. Yell award	1 25		
C. Sabourin, work on Quenneville award	5 00		
J. Baker, work on Leroux award	3 50		
A. Durocher, work on Brownell award	19 75		
Oct. 22.—W. Lacroux, work on M. Doutre award	1 75		
Nov. 19.—A. Parent, work on F. Foucher award	19 25		
C. O'Neil, work on J. Stillwell award	7 00		
H. Duggan, work on P. Yell award	26 00		
L. Lauzon, work on Paquette award	2 50		
M. Shaver, work on Doutre award	32 00		
F. Lefebre, work on Lacroix award	5 00		
J. Duggan, work on P. Yelle award	24 00		
J. Page, work on Blanchard award	6 25		
R. Laplante, repairing bridge, Blanchard award	27 00		
J. Gibeault, cleaning road, Forget award	75		
M. Daignault, work on E. Genier award	4 50		
			333 75

County Rates.

May 10.—J. Belanger, county treasurer	$591 38		
Dec. 26.—J. Belanger, county treasurer	157 50		
			748 88

School Purposes.

Feb. 13.—J. Bird, balance special levy, 1903	$ 10 00		
Mar. 28.—A. Casselman, treasurer P. S. No. 1, portion of rate, 1903	100 00		
May 20.—A. Casselman, balance of rate, 1903	100 00		
Dec. 10.—O. Quenneville, P. S. No. 1, rate, 1904	164 00		
Dec. 13.—D. Hebert, secretary S. S. No. 6, rate, 1904	375 00		
Dec. 16.—O. Maheu, treasurer R. C. S. No. 5, levy, 1904	213 00		
O. Maheu, treasurer R. C. S. No. 5, rate, 1904	400 00		
W. Boutin, treasurer P. S. No. 13, rate, 1904	150 00		
J. Pensanault, treasurer R. C. No. 6 and 7, rate, 1904	656 00		
C. Laframboise, treasurer S. S. No. 12, rate, 1904	225 50		
R. McDonald, secretary S. S. No. 4, rate, 1904	320 00		

Dec. 19.—E. Brownell, treasurer P. S. No. 1, rate, 1904	100 00		
J. Forgue, treasurer R. C. S. No. 3, rate, 1904	135 00		
J. B. Sanche, treasurer R. C. S. No. 14, rate, 1904	100 00		
Dec. 26.—J. Stenhouse, secretary Union S. No. 8, rate, 1904	57 50		
D. C. O'Byrne, secretary S. S. No. 4, rate, 1904	300 00		
J. Bird, secretary Union S. No. 6, rate, 1904	218 40		
D. Racine, secretary P. S. No. 10, rate, 1904	300 00		
J. B. Sanche secretary S. S. No. 14, rate, 1904	224 00		
J. Menard, secretary R. C. U. S., Clarence, No. 18	30 42		
J. Menard, secretary R. C. U. S., Clarence, No. 17	23 55		
			4,201 37

Legislative Grant.

July 29.—W. Boutin, grant to S. Sec. No. 13	$15 35		
Aug. 2.—J. Stenhouse, " " 8	4 00		
Aug. 4.—C. Laframboise, " " 12	36 95		
Aug. 10.—D. Racine, " " 10	28 90		
R. McDonald, " " 4	16 20		
Aug. 15.—J. Bird, " " 6	4 75		
Aug. 18.—H. Bradley, " " 11	4 75		
Sep. 15.—E. Brownell, " " 1	11 80		
Oct. 8.—O. Maheu, " " 5	25 00		
Dec. 21.—R. Benton, " " 9	3 50		
			151 20

Debentures.

May 7.—C. B. of Commerce, debenture A. 8	$225 00		
C. B. of Commerce, debenture B. 8	150 00		
Dec. 16.—J. McMartin Bros., debenture No. 4	316 10		
Dec. 26.—C. B. of Commerce Sch. debenture No. 6, Cambridge	121 00		
			812 10

Interest on Debentures.

May 7.—C. B of Commerce, interest on debentures A. 8 and B. 8	$108 43		
Dec. 16.—J. McMartin Bros., interest on debenture No. 4	31 62		
			140 05

Loans and Notes Paid.

Nov. 28.—Union Bank of Canada, note	$1,000 00		
Nov. 29.—Ontario Bank, account note	200 00		
Dec. 3.—Madam R. A. Landry, note	300 00		
Dec. 10.—Union Bank of Canada, note	1,000 00		
Dec. 16.—J. McMartin Bros., note	1,000 00		
Dec. 19.—Ontario Bank, balance note	150 75		
			3,650 75

O'Byrne Creek Drain.

Jan. 11.—Harkness & Mulligan, lawyers	$ 40 00		
Nov. 19.—Ontario Bank, interest on note	8 95		
Dec. 13.—Harkness & Mulligan, lawyers	300 00		
Dec. 19.—W. H. Magwood, engineer	60 70		
Dec. 26.—P. Gagner, rent of hall *re* court revision, O'Byrne drain	3 00		
			412 65

Municipal Election.

Jan. 11.—J. B. Sanche, D. R. officer	$22 75		
A. Clement, "	15 00		
C. Laframboise, "	15 00		
J. Stillwell, "	15 00		
O. Maheu, "	15 00		
			82 75
Total expenditure			$15,301 01

Total cost of this audit, as per Mr. Blatch's account, was $159.00.

Township of Nipissing.

Toronto, 5th September, 1905.

His Honor, The Lieutenant-Governor of Ontario in Council.

Sir,—By authority of an Order-in-Council, dated 28th day of July last, and under instructions from the Provincial Auditor, I proceeded on the 7th ultimo to Nipissing Post Office, for the purpose of making an Inspection Examination and Audit of the books, accounts vouchers and moneys of the Township of Nipissing.

The audit is made upon the petition of certain ratepayers, addressed to the Hon. The Provincial Secretary.

In accordance therewith, I have the honor to report as follows:—

I have gone over the period from 1st of January, 1900, to the 31st of December, 1904.

The Treasurer's Cash Book, I find to have been well kept, and I append abstracts of receipts and disbursements for each of the years covered.

In the Year 1900.

The Treasurer shows receipts from Collector, on account of roll 1899 of $881.04. Mr. M. Simpson produced in addition to receipts for the above amount, a receipt dated 28th of June, 1900, and signed by J. M. Macdonald, Treasurer for $5.31, which receipt stated it was in full of money collected on roll of 1899. I cannot find that this amount of $5.31 was credited to Township funds.

The vouchers covering payments were kept in only fair shape, and were not complete, but by reference to the stubs of orders issued on the Treasurer, I satisfied myself as to the authorization of such disbursement entries for which vouchers were not to be found.

Roll.

Rolls 1899 (collected in 1900).

The Assessment Roll was not to be found.

The Collector's Roll, bearing the signature of William Maltby, Clerk, certifying to its correctness, shows a total of $991.64, and was audited under date of 15th of February, 1900, when it was noted that same should be about $1,000.00. The ledger shows settlement was made with the Collector on the basis of $1,003.72, as follows:—

Roll of 1899. M. Simpson, Collector		$1,003 72
Receipts of Treasurer, as shown in cash book.	881 04	
Uncollected	117 21	
Error	47	
Charged back through Journal	5 00	
		$1,003 72

As I have stated above, this does not include the sum of $5.31, shown to have been received by the Treasurer on account of this roll.

Rolls 1900 (Collected in 1901).

The Assessment Roll shows a total value of $101,392.

The Collector's Roll, showing a total of $1,086.48, bears the certificate of William Maltby, Clerk, but does not appear to have been audited. Settlement was made with the Collector as follows:—

Roll 1900. M. Simpson, Collector		$1,085 46
Receipts of Treasurer, as shown in cash book.	920 25	
Uncollected taxes	107 87	
Errors in roll	48 65	
Extension by Council	8 49	
Short returns	20	
		$1,085 46

Rolls 1901, (Collected in 1902).

The Assessment Roll was not to be found.

The Collector's Roll, as first made out, shows a total of $1,375.98, but a new rate having been struck for certain school sections, these latter were re-written, the other remaining, and no totals to show how the final amount of $1,096.51 was arrived at, and owing to the number of changes, alterations in figures and cancellations, it was impossible to even approximately determine the correctness of the said total of $1,096.51, which carries alongside the signatures of Edward Fisher and J. Sieman, who presumably audited the roll. The roll also bears certificate of correctness signed by William Maltby, Clerk. The settlement with the Collector, as shown in ledger, is as follows:—

Roll of 1901. D. McConnell, Collector		$1,096 51
Receipts of Treasurer, as shown in Cash Book	$1,023 69	
Errors and deductions	23 07	
Uncollectable	49 75	
		$1,096 51

Rolls 1902.

The Assessment Roll, (D. McConnell, Assessor), was well made out, and shows a total of $106,452.

The amounts carried into the Collector's Roll, show a total assessed value of $105,308, agreeing with Assessment Roll, subject to an omission of $795, and errors of $166, and $183, and summary, as certified to by William Maltby, shows as follows:—

Municipal tax	$361 63
General School tax	408 01
Special School tax	456 83
Debenture School tax	247 18
Statute Labor	61 00
	$1,534 65

The Collector's Roll, however, completing additions not made, shows as nearly as I could arrive at, as follows:—

Municipal tax	$347 26
General School tax	557 80
Special School tax	505 31
Debenture School tax	263 51
Statute Labor	62 00
	$1,735 88

The Collector's Roll, according to the Treasurer's books, shows Collector responsible for $1,534 65
To which was added for error, and in reality represents the over-payments by the Collector on above basis 72 24

$1,606 89

For this the Collector made returns as follows:—
In 1902 ..... $321 12
In 1903 ..... 1,285 77

$1,606 89

In addition, the Collector, Mr. D. McConnell, produced an acknowledgement from the Treasurer, showing the amount of uncollectable taxes as $115.50, which, added to the payments made, would make the roll at least $1,722.39.

The roll does not appear to have been audited.

Rolls 1903.

The Assessment Roll shows a total of $106,323.

The Collector's Roll shows a total assessed value of $106,158, and agrees with Assessment Roll, subject to an error of $35 too much, and an omission of $200.

Owing to errors, the Clerk re-vote the roll, showing a total of $2,328.02, and which only was audited, but as the new roll was found to be in parts based on wrong rate, and as the Collector had already collected in part on the roll as first made out, he continued its use, and so completed his work.

The Collector was debited through the Journal with $2,215, with the following explanation: "This is the amount of the 1903 roll, as returned by the Collector. It is in excess of the amount certified to by the Clerk, but the roll has not yet been audited."

Settlement was made with the Collector on this basis, and so far as the roll could be availed of to determine it, I believe it to be correct.

No Statute Labor is included, for what reason I do not know.

Speaking in a general way, the Assessment Rolls produced, were made out in good shape. The Collector's Rolls, on the contrary were almost useless as a means of determining with accuracy, the amount for which the Collector was responsible. This must always be the case where the roll is not completed in every particular by the Clerk, before it is handled to the Collector.

School Sections.

I procured and inspected the Treasurer's books of the several sections, and found them to agree with the Township books, as to the amount received from the Township Treasurer.

The S. S. Treasurer's books were as well kept as they should be, with the exceptions of S. S. No. 1, since Mr. F. Solman has acted as Treasurer, and S. S. No. 3, Nipissing, of which Mr. Wm. Mechefske in Treasurer, and in view of the importance to the Treasurer of being able to show at any time a clear record of the amounts received by him as also of the disbursements made, it is to be hoped that an improvement will be had. The Treasurer's book for S. S. No. 1, shows a shortage during the year 1902, as follows:—

1902.
January 1st. Cash on hand $151 51
Received from Township Treasurer (but not shown in S. S. Book) for period ending 15th June 890 00

$1,041 51

By disbursements, January to June	$528 08	
Cash in Traders' Bank	340 00	
Cash on hand	107 35	
		$975 39
Shortage		$66 12

During this period Mr. George Simms was Treasurer, and as he is not now a resident of the District, I was unable to communicate with him. In view of the fact that the amounts received from the Township Treasurer were not entered, it may be that through a similar lack of entry certain disbursements are not shown, and in this opinion Mr. F. Sloman, the present Reeve, concurs.

School Section Adjustment Special School Tax.

I give the following adjustment as between the Township and the several sections, but in doing so I desire to emphasize the difficulty of determining the amount received by the Township on account of Special Tax, owing to the condition in which I found the Collector's Rolls, and the amounts so shown can only be regarded as approximately correct.

S. S. No. 1.

Year.			Paid by Township Treasurer.	
1900	Special Tax	$97 86		
	Grant	150 00		
			247 86	227 54
	(Deducting $20 on account of 1899.)			
1901	Special Tax	$90 92		
	Grant	150 00		
			240 92	270 00
1902	Special Tax	94 10		
	Grant	150 00		
			244 10	325 00
1903	Special Tax	242 32		
	Grant	150 00		
			392 32	355 00
1904	Special Tax	352 46		
	Grant	150 00		
			502 46	502 46
			$1,627 66	$1,680 00

Showing an overpayment of $52.34.

S. S. No. 2.

Year.			Paid by Township Treasurer.	
1900	Grant		$120 00	$120 00
1901	Grant			150 00
1902	Grant		$120 00	$120 00
1903	Special Tax	93 63		
	Grant	110 00		
			203 63	220 00

1904	Special Tax	90 30		
	Grant	110 00		
			200 30	185 30
			$763 93	$795 30

Showing an overpayment of $31.37.

S. S. No. 3.

Year.			Paid by Township Treasurer.	
1900	Special Tax	$2 96		
	Grant	150 00		
			$232 96	$232 96
1901	Special Tax	91 62		
	Grant	1..		
			241 62	234 64
1902	Grant		150 00	150 00
1903	Special Tax	77 11		
	Grant	150 00		
			227 11	225 00
1904	Special Tax	100 04		
	Grant	150 00		
			250 04	250 00
			$1,101 73	$1,092 60

Showing a short payment of $9.13.

S. S. No. 3.

Nipissing and Gurd.

			Paid by Township Treasurer.	
1900	Special Tax	17 95		
	Grant	32 00		
			$49 95	$56 25
	(Deducting $15.05 paid on account, previous year.)			
1901	Special Tax	54 09		
	Grant	56 25		
			110 34	56 25
1902	Special Tax	19 33		
	Grant	32 00		
			51 33	56 25
1903	Special Tax	41 64		
	Grant	32 00		
			73 64	56 25
1904	Special Tax	25 14		
	Grant	32 00		
			57 14	56 00
			$342 40	$281 00

Showing a short payment of $61.40.

S. S. No. 5.

				Paid by Township Treasurer.
1902	Special Tax	$57 68		
	Grant	150 00		
			$207 68	$197 00
1903	Special Tax	32 03		
	Grant	150 00		
			182 03	141 00
1904	Special Tax	74 81		
	Grant	150 00		
			224 81	224 81
			$614 52	$562 81

Showing a short payment of $51.71.

No authority was produced, showing how the amount of the several grants was established. It would appear that the amount of $56.25, as grant to S. S. No. 3, N. and G., in 1901, represents the payment made.

If the grant for this year should have been $32, the amount shown in above adjustment as due this section would be $37.15 in place of $61.40.

Debentures.

The amount due on principal of debentures stands in the ledger at $1,152.50. I recommend that separate accounts be opened in the ledger, which would show as on the 31st of December, 1904, as follows:—

Debenture By-law No. 86	$225 75
Debenture By-law No. 88	526 75
Debenture By-law No. 95	400 00
	$1,152 50

As each instalment of principal is paid, the amount should be debited to its own debenture account, and the balance should show the amount still to be paid on that account.

The only properties of insurable value are the three new schools, for the erection of which debentures were issued, and I was informed by the several Treasurers that same were insured. They had not brought the policies with them, and I did not consider it necessary to require their return for that purpose.

The Township holds a bond for $500.00, dated 15th May, 1905 as surety for the Treasurer, signed by Christian Gerber, jointly with F. Baechler.

The matter of rents received on account of town hall, was adjusted by payment to the Treasurer previous to my departure.

The great difficulty I experienced was in connection with the Collector's rolls, and I recommend that these be made out according to school sections, and show assessment, rate of tax for each purpose, and amount of same, and all totalled, including in proper columns, the statute labor and arrears of taxes. With the school section so shown, the total tax collectable for each purpose could be checked by taking the total of assessment column and the rate.

At the end a summary should be made of the several school sections, showing all particulars of totals, that is, total assessed value, Township Tax, General School Tax, Special School Tax, Debenture Tax, Statute Labor Tax, and Arrears; and these added and brought to a total would show the amount

for which the Collector was responsible. The Treasurer enters in the cash book, the particulars of payments made by the Collector, (showing the amount received on account of each tax, and from which school section), and when collection of the roll is completed, he makes a statement from such entries, showing total received on account of each tax from the different sections and these, with the uncollected taxes and any errors (both of which should be duly shown), would balance the Collector's Roll. This statement should then be transcribed into back of roll for future reference.

The rolls did not as a rule show Arrears of Taxes, and while such are probably unlikely to produce much revenue, greater care should be exercised in order that the Township receive a proper return from this source.

Every facility was afforded me in carrying out the audit, and I desire to acknowledge the services rendered by the Reeve, Treasurer and Township Clerk.

I have the honor to be, Sir,
Your obedient servant,

J. GEORGE,
F. C. A. (Ass.)

1900.

		Receipts.	Disbursements.
Cash on hand, 1st January, 1900		$165 42	
Roll of 1899:			
M. Simpson	$1,003 72		
Less uncollected	$117 21		
Error	47		
Charged back (Journal entry)	5 00		
	122 68		
		881 04	
S. S. No. 1		.....	$247 54
S. S. No. 2, N. & G.		.....	120 00
S. S. No. 3		.....	232 96
S. S. No. 3, N. & G.		.....	71 30
Salaries and sessional allowances		.....	182 43
Expense		.....	34 01
Expense		.....	19 75
Board of Health		.....	15 75
Board of Health		.....	2 00
Roads and bridges		.....	50 50
Roads and bridges		.....	55 44
Commuted statute labor		.....	7 00
Charities and relief		.....	5 00
Municipal funds (refund taxes to H. Bush)		.....	1 30
Municipal funds, M. Mullin, note paid		.....	50 00
Municipal funds, license fund		39 45	
Municipal funds, Trout Creek Lumber Co., back taxes		23 35	
Municipal funds, further receipts from collector		26 61	
Cash on hand, 31st December, 1900		.....	40 89
		$1,135 87	$1,135 87

1901.

	Receipts.	Disbursements.
Cash on hand as per cash book	$40 89	
S. S. No. 1	.....	$270 00
S. S. No. 2, N. & G.	.....	150 00
S. S. No. 3	.....	234 64
S. S. No. 3, N. & G.	.....	56 25
Salaries and sessional allowances	.....	162 80
Roads and bridges	.....	53 05
Charities and relief	.....	5 00

			Receipts.	Disbursements.
Expense			.....	64 94
S. S. No. 5, (debenture)			.....	300 00
Refund special school tax, J. Brownlee			.....	71
Refund school tax, J. Kline			.....	1 11
Roll 1900:				
M. Simpson		$1,085 46		
Less uncollected taxes	$107 87			
Error in roll	48 65			
Extension by council	8 49			
		165 01		
		$920 45		
Less short returns		20		
			920 25	
Municipal funds, license, Cohen			5 00	
Municipal funds, fine, Kenardt			5 00	
Municipal funds, license fund			3 96	
Municipal funds, license fund			30 00	
Municipal debenture, By-law 86			300 00	
Cash on hand			.....	6 60
			$1,305 10	$1,305 10

1902.

Cash forward from 1901			$ 6 60	
Roll of 1901:				
D. McConnell, collector		$1,096 51		
Less errors and deductions	$23 07			
Uncollectable	49 75			
		72 82		
			1,023 69	
Roll of 1902:				
D. McConnell, collector		$1,534 65		
First deposit		321 12	321 12	
		$1,213 53		
Salaries and sessional allowances		$225 63		
Salaries and sessional allowances		87 49		
			.....	$313 12
S. S. No. 1, debenture			.....	700 00
S. S. No. 1	$250 00			
S. S. No. 1	75 00			
		.....	.....	325 00
Expense	$47 32			
Expense	24 55			
		.....	.....	71 87
S. S. No. 5			.....	197 00
S. S. No. 2, N. & G.			.....	120 00
S. S. N. 3, debenture			.....	600 00
S. S. No. 3			.....	150 00
Roads and bridges			.....	36 53
Township chattels (scraper)			.....	7 00
Statute labor and road work			.....	30 00
S. S. No. 3, N. & G.			.....	56 25
Debentures, S. S. No. 1			700 00	
Debentures, S. S. No. 3			600 00	
Back taxes			5 51	
License, S. Cohen			5 00	
License			34 00	
Fines, J. Byers			1 00	
R. Gerow			2 00	
Charities and relief			.....	3 70
*Cash on hand			.....	88 45
			$2,698 92	$2,698 92

NOTE. Cash Book shows $88.47. Difference in amount of cash on hand is in amount charged to Expense Account, under date of 15th December, 1902, J. Rowlandson, order No. 15, entered in Cash Book as $5.37, and altered to $5.35, but posted to Expense as $5.37.

1903.

		Receipts.	Disbursements.
Cash forward from 1902		$ 88 47	
Roll of 1902:			
D. McConnell, collector	$1,534 65		
Less paid in 1902	321 12		
	$1,213 53		
Add for error	72 24		
		1,285 77	
Debenture account, S. S. No. 5, By-law 86:			
Principal		.....	$23 25
Interest		.....	15 00
Debenture account, S. S. No. 1, By-law 88:			
Principal		.....	54 25
Interest		.....	35 00
Interest, allowance for over-due time on above		.....	3 00
License account, S. Cohen, pedlar		5 00	
License account		34 00	
License account, W. Maltby, auctioneer		4 00	
Arrears of taxes, Geo Stillar		6 18	
Arrears of taxes, E. Brownlee, senior		4 73	
Rent of hall, J. Maltby		3 00	
Charities and relief		.....	24 86
Expense		.....	29 73
Rebate account, Richardson Bros., road work		.....	10 00
Rebate account, J. Byers, error in taxes		.....	1 80
Salaries and sessional allowances		.....	131 00
S. S. No. 3		.....	225 00
S. S. No. 1		.....	355 00
S. S. No. 5		.....	141 00
S. S. No. 2, N. & G.		.....	220 00
S. S. No. 3, N. & G.		.....	56 25
Roads and bridges		.....	30 63
Real estate, S. S. No. 1, F. Sloman, for old school		.....	75 00
Cash on hand		.....	38
		$1,431 15	$1,431 15

1904.

		Receipts.	Disbursements.
Cash forward from 1903		$ 38	
Roll of 1903:			
M. Simpson, in accordance with Journal, folio 19	$2.215 60		
Less errors in roll	$ 34 15		
Arrears	122 57		
	156 72		
		2,058 88	
S. S. No. 1		.....	$502 46
Salaries and sessional allowances		.....	365 70
S. S. No. 5		.....	224 81
Expense		.....	69 89
Charities and relief		.....	23 68
S. S. No. 3		.....	250 04
Property account		.....	6 00
S. S. No. 2, N. & G.		.....	185 30
Roads and bridges		.....	109 54
S. S. No. 3, N. & G.		.....	56 00
License account		34 00	
License account		4 00	

Interest account	$159 08	.....	
Less should be Deb. Acct.	153 80		
		.....	5 28
Statute labor		.....	12 00
Law costs		.....	3 00
Printing		.....	10 00
Roll of 1904:			
M. Simpson	$1,932 95		
Statute labor (Journal 19)	19 00		
	$1,951 95		
December 28th, 1904, by cash	555 93	555 93	
	$1,396 02		
S. S. No. 5, debenture By-law 86, prin. and int. payments		.....	76 50
S. S. No. 1, debenture By-law 88, prin. and int. payments		.....	181 30
S. S. No. 3, N., debenture By-law 95, prin. and int. payments		.....	266 00
Cash on hand, 31st December, 1904		.....	305 69
		$2,653 19	$2,653 19

Total cost of this audit, as per Mr. George's account, was $143.61.

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SUPPLEMENTARY RETURN

FROM THE RECORD OF THE

SEVERAL ELECTIONS

IN THE ELECTORAL DIVISIONS OF

East Nipissing, Kingston and North Toronto

Since the General Elections of January 25th, 1905, shewing:

(1) The number of Votes Polled for each Candidate in the Electoral District in which there was a contest;

(2) The majority whereby each successful Candidate was returned;

(3) The total number of votes polled in each District;

(4) The number of votes remaining unpolled;

(5) The number of names on the Voters' Lists in each District;

(6) The population of each District as shewn by the last census.

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1906

RECAPITULATION of Votes Polled for each Candidate at the several Polling Sub-Divisions of the Electoral Districts of East Nipissing, Kingston and North Toronto, at Bye Elections held on the 31st day of May, 1905, the 29th day of January, 1906, and the 22nd day of February, 1906, respectively :—

Electoral District.	Names and Numbers of Polling Sub-Divisions.	Names of Candidates and No. of Votes Polled for each.		Voters in each Sub-Division.			Ballot Papers sent out, and how disposed of in each Sub-Division.							Tendered Ballot Papers sent out, and how disposed of in each Sub-Division.			Population of each Constituency as shown by last Census.
				Total No. of Votes Polled.	No. of Votes remaining Unpolled.	No. of Names on the Voters' Lists.	No. of Ballot Papers sent out to each Sub-Division.	Used Ballot Papers.	Unused Ballot Papers.	Rejected Ballot Papers.	Spoiled Ballot Papers.	Ballot Papers given to Voters who afterwards declined to Vote.	Ballot Papers taken from Polling Places.	Sent out to each Sub-Division.	Used.	Unused.	
East Nipissing	By acclamation : Frank Cochrane.																
			Donald M. McIntyre.	Edward J. B. Pense.													
Kingston ...	Sydenham Ward, No. 1.		72	112	184	19	203	232	184	48	....	....	.....	....	25	....	25	.....
	do " " 2.		81	109	192	22	214	212	190	20	2	....	.....	....	25	....	25	.....
	Ontario " " 3.		40	40	82	15	97	117	80	35	2	....	.....	....	25	....	25	.....
	do " " 4.		99	95	194	20	214	210	194	16	....	....	.....	....	25	....	25	.....
	St. Lawrence " " 5.		46	43	90	17	107	120	89	30	1	....	.....	....	25	....	25	.....
	do " " 6.		36	57	93	20	113	113	93	20	....	....	.....	....	23	....	23	.....
	Cataraqui " " 7.		55	46	102	15	117	127	101	25	1	....	.....	....	28	....	28	.....
	do " " 8.		100	113	224	31	255	307	213	83	11	....	.....	....	22	1	21	.....
	do " " 9.		84	113	198	16	214	236	197	38	1	....	.....	....	25	....	25	.....
	do " " 10.		95	88	183	30	213	244	183	61	....	....	.....	....	25	....	25	.....
	Frontenac " " 11.		65	80	147	14	161	176	145	29	2	....	.....	....	25	....	25	.....
	do " " 12.		80	69	149	26	175	216	149	67	....	....	.....	....	25	....	25	.....
	do " " 13.		76	84	161	27	188	215	160	54	1	....	.....	....	25	....	25	.....
	do " " 14.		115	98	213	28	241	245	213	32	....	....	.....	....	25	....	25	.....
	do " " 15.		92	101	197	26	223	262	193	65	4	....	.....	....	25	....	25	.....
	Rideau " " 16.		140	84	226	21	247	283	224	57	1	1	.....	....	25	....	25	.....
	do " " 17.		125	66	193	26	219	249	191	56	1	1	.....	....	25	....	25	.....
	do " " 18.		70	101	173	13	186	226	171	53	2	....	.....	....	25	....	25	.....
	do " " 19.		63	101	165	25	189	211	164	47	....	....	.....	....	22	....	22	.....
	do " " 20.		78	93	171	18	189	218	171	47	....	....	.....	....	25	....	25	.....

do " " 21.	68		66	136	17	153	160	134	24	2	....	.....	.....	25	....	25	.....
Victoria " " 22.	86		81	168	23	191	208	167	40	....	1	.....	.....	25	....	25	.....
do " " 23.	53		78	135	18	153	170	131	35	....	4	.....	.....	25	....	25	.....
do " " 24.	105		68	175	32	207	213	173	38	2	.....	.....	.....	25	....	25	.....
do " " 25.	51		46	99	15	114	130	97	31	2	.....	.....	.....	25	....	25	.....
V'Pge of P'rtsm'th " 26.	89		67	158	11	169	191	156	33	2	.....	.....	.....	25	....	25	.....
	2,064		2,099	4,207	545	4,754	5,291	4,163	1,084	37	7	.....	.....	647	1	646	.....
			2,064														
Majority for Pense..	.....		35														

THOMAS DAWSON,
Returning Officer.

		McNaught.	Simpson.	Urquhart.													
North Toronto.	Sub-div. 35, Ward 2....	50	1	40	91	101	192	200	91	109	....	.....	.....	20	....	20	.....
do 36, do 2....	42	1	18	61	56	118	200	61	138	1	....	.....	.....	20	....	20	.....
do 37, do 2....	42	.....	28	70	65	136	200	70	129	1	....	.....	.....	20	....	20	.....
do 38, do 2....	47	.....	26	73	85	158	200	73	127	....	....	.....	.....	20	....	20	.....
do 39, do 2....	48	4	19	71	65	136	200	71	129	....	....	.....	.....	20	....	20	.....
do 40, do 2....	40	2	26	68	106	174	200	68	132	....	....	.....	.....	20	....	20	.....
do 41, do 2....	42	6	29	77	102	179	200	77	122	....	1	.....	.....	20	....	20	.....
do 42, do 2....	45	2	32	79	91	171	200	79	120	1	....	.....	.....	20	....	20	.....
do 43, do 2....	60	1	29	90	82	172	200	90	110	....	....	.....	.....	20	....	20	.....
do 44, do 2....	51	4	29	84	113	197	200	84	116	....	....	.....	.....	20	....	20	.....
do 45, do 2....	49	2	23	74	85	159	200	74	126	....	....	.....	.....	20	....	20	.....
do 46, do 2....	46	1	23	70	65	136	200	70	129	1	....	.....	.....	20	....	20	.....
do 47, do 2....	36	3	21	60	96	156	200	60	140	....	....	.....	.....	20	1	19	.....
do 48, do 2....	55	8	27	90	81	171	200	90	110	....	....	.....	.....	20	....	20	.....
do 49, do 2....	47	.....	27	74	71	145	200	74	125	....	1	.....	.....	20	....	20	.....
do 50, do 2....	38	2	24	64	45	109	200	64	136	....	....	.....	.....	20	2	18	.....
do 51, do 2....	45	.....	20	65	57	122	200	65	135	....	....	.....	.....	20	2	18	.....
do 52 do 2....	38	3	22	63	47	110	200	63	137	....	....	.....	.....	20	....	20	.....
do 53, do 2....	31	2	25	58	53	111	200	58	142	....	....	.....	.....	20	1	19	.....
do 54, do 2....	46	1	27	74	50	124	200	74	126	....	....	.....	.....	10	....	10	.....
do 55, do 2....	37	2	26	65	68	133	200	65	134	....	1	.....	.....	10	2	8	.....
do 56, do 2....	52	1	26	79	74	153	200	79	120	....	1	.....	.....	10	....	10	.....
do 57, do 2....	45	2	39	86	70	156	200	86	114	....	....	.....	.....	20	2	18	.....
do 58, do 2....	18	1	1	20	14	34	200	20	180	....	....	.....	.....	20	....	20	.....
do 60, do 3....	50	3	34	87	79	166	200	87	113	....	....	.....	.....	20	....	20	.....
do 61, do 3....	53	3	44	100	101	201	200	100	100	....	....	.....	.....	20	....	20	.....

RECAPITULATION of Votes polled for each Candidate at the several polling Sub-Divisions, etc.—*Continued*.

Electoral District.	Names and Numbers of Polling Sub-Divisions.	Names of Candidates and No. of Votes Polled for each.			Voters in each Sub-Division.			Ballot Papers sent out, and how disposed of in each Sub-Division.							Tendered Ballot Papers sent out, and how disposed of in each Sub-Division.			Population of each Constituency, as shown by last Census.
					Total No. of Votes Polled.	No. of Votes remaining Unpolled.	No. of Names on the Voters' Lists.	No. of Ballot Papers sent out to each Sub-Division.	Used Ballot Papers.	Unused Ballot Papers.	Rejected Ballot Papers.	Spoiled Ballot Papers.	Ballot Papers given to Voters who afterwards declined to Vote.	Ballot Papers taken from Polling Places.	Sent out to each Sub-Division.	Used.	Unused.	
		McNaught.	Simpson.	Urquhart.														
North Toronto.—*Continued.*	Sub-div. 62, Ward 3....	54	4	45	103	119	222	400	103	296	....	1	....	....	20	....	20	.....
	do 63, do 3....	64	2	42	108	93	201	200	108	92	....	....	....	....	20	....	20	.....
	do 64, do 3....	73	5	36	114	103	217	200	111	86	....	....	....	....	10	....	10	.....
	do 65, do 3....	50	1	49	100	94	194	200	100	100	....	....	....	....	20	....	20	.....
	do 66, do 3....	53	1	25	79	94	173	200	79	121	....	....	....	....	20	....	20	.....
	do 67, do 3....	30	1	31	62	50	112	200	62	138	....	....	....	....	10	....	10	.....
	do 68, do 3....	55	2	35	92	81	173	200	92	108	....	....	....	....	20	....	20	.....
	do 69, do 3....	49	.....	22	71	64	135	200	71	129	....	....	....	....	20	....	20	.....
	do 70, do 3....	46	5	27	78	109	187	200	78	122	....	....	....	....	20	1	19	.....
	do 71, do 3....	50	1	45	96	111	207	200	96	103	....	1	....	....	20	....	20	.....
	do 72, do 3....	39	2	25	66	87	153	200	66	134	....	....	....	....	20	....	20	.....
	do 73, do 3....	55	3	39	97	99	196	200	97	103	....	....	....	....	20	....	20	.....
	do 74, do 3....	59	5	32	96	82	178	200	96	104	....	....	....	....	20	....	20	.....
	do 75, do 3....	58	14	33	105	82	187	200	105	95	....	....	....	....	10	....	10	.....
	do 76, do 3....	36	3	42	81	73	154	200	81	117	2	....	....	....	20	....	20	.....
	do 77, do 3....	59	11	29	99	103	202	200	99	101	....	....	....	....	20	....	20	.....
	do 78, do 3....	55	8	36	99	85	184	200	99	101	....	....	....	....	10	....	10	.....
	do 79, do 3....	42	4	21	67	99	166	200	67	133	....	....	....	....	20	....	20	.....
	do 80, do 3....	34	6	35	75	76	151	200	75	125	....	....	....	....	20	1	19	.....
	do 81, do 3....	51	8	27	86	122	208	200	86	114	....	....	....	....	10	....	10	.....
	do 82, do 3....	35	6	28	69	62	131	200	69	131	....	....	....	....	20	....	20	.....
	do 83, do 3....	40	10	39	89	88	177	200	89	110	....	1	....	....	10	....	10	.....

do 84, do 3....	3	.....	3	6	3	9	200	6	194	....	....	.....	.....	20	....	20	.....
do 45, do 4....	36	1	38	75	54	129	200	75	125	....	....	.....	.....	10	....	10	.....
do 46, do 4....	68	2	74	144	118	262	200	144	56	....	....	.....	.....	10	....	10	.....
do 47, do 4....	71	.....	26	97	104	201	200	97	103	....	....	.....	.....	20	1	19	.....
do 48, do 4....	49	1	26	76	83	159	200	76	124	....	....	.....	.....	20	2	18	.....
do 49, do 4....	39	1	16	56	64	120	200	56	144	....	....	.....	.....	20	2	18	.....
do 50, do 4....	39	.....	20	59	94	153	200	59	141	....	....	.....	.....	10	....	10	.....
do 51, do 4....	44	4	26	74	100	174	200	74	126	....	....	.....	.....	20	....	20	.....
do 52, do 4....	39	5	30	74	55	129	200	74	124	1	1	.....	.....	10	....	10	.....
do 53, do 4....	45	2	42	89	71	160	200	89	111	....	....	.....	.....	10	....	10	.....
do 54, do 4....	46	1	29	76	59	135	200	76	124	....	....	.....	.....	20	....	20	.....
do 55, do 4....	38	1	30	69	110	179	200	69	130	1	....	.....	.....	20	....	20	.....
do 56, do 4....	39	5	36	80	67	147	200	80	119	1	....	.....	.....	20	....	20	.....
do 57, do 4....	50	10	19	79	83	162	200	78	122	....	....	.....	.....	20	1	19	.....
do 58, do 4....	32	1	34	67	53	120	200	67	131	2	....	.....	.....	20	....	20	.....
do 59, do 4....	45	1	26	72	61	133	200	72	128	....	....	.....	.....	20	....	20	.....
do 60, do 4....	42	3	27	72	69	141	200	72	128	....	....	.....	.....	10	2	8	.....
do 61, do 4....	58	5	29	92	95	187	200	92	108	....	....	.....	.....	20	....	20	.....
do 62, do 4....	43	5	28	76	82	158	200	76	121	....	....	.....	.....	20	....	20	.....
do 63, do 4....	57	1	21	79	99	178	200	79	121	....	....	.....	.....	20	....	20	.....
do 64, do 4....	39	2	39	80	63	143	200	80	120	....	....	.....	.....	20	....	20	.....
do 65, do 4....	59	4	40	103	96	199	200	103	97	....	....	.....	.....	20	1	19	.....
do 66, do 4....	53	1	34	88	101	189	200	88	112	....	....	.....	.....	20	4	16	.....
do 67, do 4....	14	.....	10	24	20	44	100	23	77	....	....	.....	.....	10	1	9	.....
do 68, do 4....	53	2	30	85	89	174	200	85	115	....	....	.....	.....	20	1	19	.....
do 69, do 4....	29	.....	23	52	54	106	200	50	150	....	....	.....	.....	20	2	18	.....
do 70, do 4....	47	.....	22	69	54	123	200	69	130	....	1	.....	.....	20	....	20	.....
do 71, do 4....	39	.....	30	69	49	118	200	69	130	....	1	.....	.....	20	....	20	.....
do 72, do 4....	31	.....	23	54	40	94	100	54	46	....	....	.....	.....	10	1	9	.....
do 73, do 4....	32	2	21	55	63	118	200	55	145	....	....	.....	.....	10	....	10	.....
do 74, do 4....	36	3	25	64	84	148	200	64	135	1	....	.....	.....	10	....	10	.....
do 75, do 4....	45	6	48	99	74	173	200	99	101	....	....	.....	.....	10	....	10	.....
do 76, do 4....	46	7	29	82	94	176	200	82	117	....	1	.....	.....	20	....	20	.....
do 40, do 5....	46	.....	42	88	64	152	200	88	111	1	....	.....	.....	20	....	20	.....
do 41, do 5....	47	3	31	84	72	156	200	84	116	....	....	.....	.....	20	....	20	.....
do 53, do 5....	55	6	19	80	59	139	200	80	119	1	....	.....	.....	10	....	10	.....
do 54, do 5....	34	8	28	70	87	157	200	70	129	....	....	.....	.....	10	....	10	.....
Total.....	3,828 2,505	250	2,505	6,583	6,586	13,169	17,000	6,579	10,395	14	12	.....	.....	1480	29	1,451	.....
Majority for McNaught	1,323																

T. & N.O. Ry. Standard Train.

General View of Docks and Steamers at Temagami.

FOURTH ANNUAL REPORT

OF THE

Temiskaming and Northern Ontario Railway Commission

TO

December 31, 1905.

PRINTED BY ORDER OF
THE LEGISLATIVE ASSEMBLY OF ONTARIO

TORONTO:
Printed and Published by L. K. CAMERON, Printer to the King's Most Excellent Majesty
1906

WARWICK BRO'S & RUTTER, Limited, Printers
TORONTO

To His Honour William Mortimer Clark, K.C.,
Lieutenant-Governor of Ontario:

May it Please Your Honour:—

I herewith beg to present for your consideration the fourth annual report of the Temiskaming and Northern Ontario Railway Commission, to December 31st, 1905.

J. O. REAUME,
Minister of Public Works.

Toronto, February 15th, 1906.

Hon. J. O. Reaume, M.D., M.P.P.,

Minister of Public Works, Ontario, Toronto:

Sir,—I have the honor by direction, to submit to you for presentation to the Legislature, the fourth annual report of the Temiskaming and Northern Ontario Railway Commission, which deals with the work done and moneys expended on construction and with the operation of the railway during the year ended December 31st, 1905.

I have the honor to be, Sir,

Your obedient servant,

H. W. PEARSON,
Secretary-Treasurer.

The Temiskaming and Northern Ontario Railway Commission.

CECIL B. SMITH, *Chairman* .....Toronto.

J. L. ENGLEHART .....Petrolia.

DENIS MURPHY .....Ottawa.

CHIEF OFFICERS.

CECIL B. SMITH, *Consulting Engineer* .....Toronto.

GEO. A. MCCARTHY, *Chief Engineer* .....North Bay.

J. H. BLACK, *Superintendent and Traffic Manager* .....North Bay.

H. W. PEARSON, *Secretary-Treasurer* .....Toronto.

A. J. MCGEE, *General Accountant* .....Toronto.

ARTHUR ALLAN, *Master Mechanic* .....North Bay.

WILLIAM YOUNG, *Roadmaster* .....North Bay.

The Temiskaming and Northern Ontario Railway Commission.

FOURTH ANNUAL REPORT.

Introductory.

The operations of this Commission are carried on under the Act of the Legislature of Ontario, 2 Edward VII., chapter 9, as amended by the Act 3 Edward VII., chapter 4, 4 Edward VII., chapter 7, and 5 Edward VII., chapter 10.

As foreshadowed in the agreement between the Commission and contractor, dated 19th November, 1904, the Commission commenced operating its trains on the division between North Bay and New Liskeard on January 16th, 1905, and a detailed statement dealing with operation is given in this report.

Early in the year the then Commissioners resigned from office and the present Commission was appointed. At the first meeting of this Commission, held March 15, Mr. Smith was elected Chairman. At this meeting also it was resolved to retain the services of all the then employees of the Commission.

On account of increased accommodation being required, it became necessary to secure new offices in Toronto, and on September 12th the present quarters at 25 Toronto street were taken possession of.

For the purpose of clearness this report will be subdivided under the following headings, viz.:—

Staff Appointments,

Surveys and Exploration,

Construction,

Operation, including Rolling Stock,

Townsites,

Finances, including Insurances,

Reports, Contracts and Agreements.

Staff Appointments.

The amendment to the T. and N. O. Railway Act last session provided that one of the Commissioners might act in the capacity of Consulting Engineer to the Commission, and Mr. Smith, the Chairman of the Commission, acts as such.

Local Solicitor at North Bay: On March 29th it was decided to dispense with the services of the then Local Solicitor at North Bay, Mr. E. S. Senkler, and Mr. J. M. MacNamara was appointed in his stead.

Assistant Chief Engineer: On April 1st the services of Mr. R. A. Galbraith, Divisional Engineer, were dispensed with, and the position abolished,

and in order to enable the Chief Engineer, Mr. Russel, greater freedom to attend to construction matters on Division 2, Mr. Geo. A. McCarthy was appointed Engineer of Way, and Assistant Chief Engineer on Division 1.

Medical Attendant to Operating Staff: A medical attendant to the operating staff becoming necessary, Dr. A. McMurchy, who was already attending the contractor's employees, was appointed by resolution dated April 12th, and his fee fixed at 50c. per month for each married man, and 25c. for each single man.

General Accountant: The organization of the Accounting Department was completed on May 5th, by the appointment of Mr. A. J. McGee as General Accountant, with headquarters at Toronto.

Master Mechanic: On May 5th Mr. Arthur Allan was appointed Master Mechanic and the construction of repair shops and organization of a motive power and car department was immediately proceeded with.

Roadmaster—Division 1: The Commisson not having in its employ any person with the proper qualifications, appointed Mr. Wm. Young as Roadmaster, Division 1, by circular dated May 5th.

Chief Engineer: Owing to the resignation of Mr. W. B. Russel, Chief Engineer, by letter dated April 21st, effective May 15th, Mr. Geo. A. McCarthy, Assistant Chief Engineer, was appointed by the Commission in his stead, said appointment to take effect May 15.

Divisional Engineer: It being considered advisable that Chief Engineer McCarthy's duties should include those of Engineer of Way, Division 1, the re-appointment of a Divisional Engineer of Construction, Division 2, became necessary. On June 17th, Mr. J. K. Macdonald was appointed to fill this position, but resigned, September 30th, and the position was filled October 7th, by the promotion of Mr. A. McGougan, who had been Section Engineer for the Commission for the past three years.

Electrical Engineer: On July 1st the services of Mr. W. G. Chace were secured, in order to study and report to the Commission upon the question of operating Division 1 by electric traction, which is fully dealt with elsewhere in this report.

During the year 1905 the operation of the Commission's trains was carried on under peculiar conditions, owing to the contractor being still on Division 1, completing the ballasting, trestle-filling, etc., and owing to the frequent occurrence of sink-holes, all of which disorganized traffic and necessitated the employment of a train-master. The roadbed of this division now being in fair condition, this position has been abolished.

Surveys and Exploration.

Division 1.

During the year various minor surveys have been made on this division. These include a six-mile branch at mileage 40, for the Cleveland-Sarnia Lumber Co., a traverse of Montreal River from the railway line some ten or fifteen miles down stream to determine water power possibilities with reference to electric traction, a spur line from Cobalt to Kerr Lake, a spur line at Haileybury to Lake Temiskaming, and a spur line at New Liskeard to the harbor front at this point.

Division 2.

During 1904, the location of this division had been made to mileage 65, and during the present year some additional work has been done in revising the location between the 32nd and 56th miles, and preliminary surveys have been made, and the location completed under considerable hardships from fire and otherwise, to mileage 105, which is five miles beyond the present contracts and reaching to the junction of the Black and Abitibi Rivers.

Extension Northward.

In view of the likelihood of it being considered advisable to construct still farther northward in the near future to a junction with the proposed Trans-continental railway, preliminary surveys have been made and location is now under way for some thirty to thirty-five miles along the plateau lying between the Abitibi and Frederick House Rivers, and it is expected that the two survey parties now in the field will complete this work by April, 1906.

Exploration.

In order to ascertain, from a railway point of view, the class of country lying between the present proposed northern terminus and James Bay, to study the geological and other natural conditions along and adjacent to a probable railway route, and the harbor possibilities on the James Bay coast, the Commissioners asked for a special vote at the last session of the Legislature and the sum of $7,500 was placed in the estimates of the Department of Public Works for this purpose.

Acting under this appropriation, the Chief Engineer was instructed to send out a party composed of an engineer, a geologist, a timberman, etc., and he despatched this party in July *via* the Quinze route and Lake Abitibi owing to the shorter route *via* Blanche River being impassable on account of low water. This party returned in October and a report of their findings is given in the appended reports of the engineer and the geologist.

Further details in connection with surveys will be found in the Chief Engineer's report.

CONSTRUCTION.

Division 1.

Although the Commission under their agreement with the contractor dated November 19th, 1904, commenced operation in January, 1905, a large amount of construction work still remained to be done, about one and one-half miles of temporary trestles were to be filled, and only eighteen miles of ballasting had been completed in 1904, the remainder of the division having only a light lift of ballast and a great proportion of the embankments were low and narrow, in addition to which a number of sink-holes developed which had to be fought under great disadvantage owing to the necessity of keeping up operation in conjunction with construction trains. At the expiration of the agreement above referred to it was found that the contractor had still a large amount of work to do, which condition was partly due to lack of preparation on the part of the contractor, but partly also owing to the fact that ballasting cannot be commenced in this district until May and that the amount of work to be done considerably exceeded anticipations and upon application of the contractor a still further extension of four months was granted him, but at the same time it was considered that certain clauses both in this and the same contractor's second contract should be greatly modified,

the general tenor of which modifications was to the effect that the contractor should pay full rates for any construction materials which he might require the Commission to haul over Division 1, that he was required to consign all his construction materials *via* the Commission's railway, and that on Division 2 he was constituted a common carrier with obligation to haul any consignee's goods as far north as his construction trains were operating at rates similar to those in force on Division 1, which rates are to be fixed by the Commission's Traffic Manager.

The construction work on the division is practically completed, the last and most difficult temporary trestle at mileage 68 across Summit Lake being nearly filled.

For the development of traffic a large number of private sidings have been constructed under the ordinary siding agreement of the Commission, by which the party requiring a siding supplies everything except the track, which is laid by the Commission and six per cent. interest charged on the cost of same. Outside of those built for mines and lumbering, extensive sidings have been provided for two saw mills at Latchford and a six-mile siding laid running eastward from mileage 40, by which a large special traffic is being obtained in logs.

For these sidings several hundred tons of 60-lb. relayers have been obtained.

The various station buildings contracted for in December, 1904, have been completed; additional shelters built by day labor at Trout Mills and Moose Lake; a small station has also been authorized at Woodland, and an extensive addition to the present station building at Cobalt, in addition to which the Commission propose to construct a new depot at Temagami, devoting the present station entirely to the purposes of a restaurant. It is also probable that an extension to the Haileybury depot will be required. All sations have been equipped with suitable furniture, safes, trucks, scales and Nunn signals, and fire appliances are now being provided.

Freight sheds with stone foundations have been constructed during the year by day labor at Temagami, Latchford, Cobalt, Haileybury and Liskeard.

During the year twelve section houses have been built by contract and two by day labor; those contracted costing $1,078.20 each and those by day labor $1,145.39 each.

Various tool houses, movable agents' shelters for operators, road crossing signs, yard limit and snowplow boards, cattle guards, etc., have been constructed and erected by day labor and the division may now be considered in fair operating condition.

The necessary water tanks for the operations of the division have been completed and are in operation. One is also being constructed at the North Bay terminals in connection with the repair shops situated at this point.

At the North Bay yards, situated just east of the town, various buildings have been constructed, including at present time a machine shop for locomotive and car repairs, a carpenter shop, storehouses, offices, etc., etc. Full equipments of machinery have been provided and complete locomotive and car repairs are now being made in these shops.

With a view to possible future requirements, a right of way has been obtained along the north side of the Canadian Pacific Railway right of way from the present yards to Nipissing Junction, and also in order to establish a local freight terminal in the town of North Bay considerable additional land has been obtained at this point.

Reference to the Chief Engineer's report will show that owing to inferior original construction a large amount of work was necessary in order to put

the telegraph line in proper condition and to provide for safe operation of trains, it was found advisable to add a second wire.

In order to put all employees closely in touch with the head office and to avoid any danger in connection with operation in case of a breakdown, the Commission considered it advisable to contract for a first-class telephone system over the whole division, and this is now being installed on the telegraph pole line. The telephone system will also be at the disposal of the public at ordinary tolls.

During the season fencing was extended three miles further south in the vicinity of Cobalt, there being now 18 miles of fencing on the south end of the division and 12 miles on the north end.

Division 2.

At the end of 1904 the grading on the first twenty-five miles north of New Liskeard had been completed with the exception of two or three heavy cuttings, also some light grading between the twenty-fifth and thirty-third miles had been partly done, and track had been laid over it for twenty-two miles, but at the twenty-fifth and thirty-third miles there were crossings of the Blanche River, requiring expensive steel viaducts, and this has occasioned protracted delay in extending the track further northward. As, however, the grading between the thirty-fifth and fifty-sixth miles was very heavy and was barely completed at the end of the present year, the delay would have occurred in either case.

On February 20th a contract was entered into with the Dominion Bridge Co. for the construction of these two viaducts and they were erected in September and October, allowing track laying to proceed. North of these viaducts it has been found necessary, owing to the rugged nature of the country, to construct several large permanent and also several temporary wooden trestles in order to avoid borrowing rock, and at the end of the year track-laying had passed over a couple of these, and the Boston Creek trestle was being erected at the 41st mile. It is expected that the remainder of these trestles, the timber for which must be obtained further south, and brought in by train, will be constructed during the present winter and that track-laying will proceed rapidly northward and should reach the Black River (mileage seventy-five) June 1st.

From mileage seventy-five to the end of the present contract the grading, which will be chiefly earth, is being commenced and should be completed in time not to delay track laying, which should proceed to the vicinity of the junction of the Black and Abitibi Rivers by next fall.

Owing to the contractor having all his ballasting equipment engaged on Division 1, very little ballasting has been done, but several ballast pits have been secured and one of them is developed ready for immediate work next spring. A small amount of ballast has been placed under the worst spots as far north as the thirty-third mile.

Between New Liskeard and Blanche River in the vicinity of the line there is considerable settlement and preparation is being made to take this portion over from the contractor as soon as possible, and establish train service. The telegraph line with two wires is built. Two thousand additional poles are in hand for extension northward, and two stations are partially constructed by day labor.

The contractor having found it impossible to complete his contract within the time specified, namely, December 31st, 1905, applied in December to the Chief Engineer for an extension of time, and the latter has recommended

that the Commission grant an extension of one year, subject, however, to certain modifications in the original terms of the contract which it appeared advisable to make. This matter is now under consideration.

During the winter of 1904-05 the ties for this division were being supplied and delivered partly on Division 1 and partly on Division 2 by Contractor Wallace, but owing to the inferior quality of these ties, nearly one-half of them were rejected and it then appeared necessary to provide additional ties for the next season's use. Fortunately the Commission were able to place an order for 40,000 additional ties with Contractor Benoit at a lower price than that which was being paid to Contractor Wallace and a satisfactory class of ties has been delivered on this order.

The extreme variation in the thickness and width of the ties delivered under the former contract made it necessary to sort them into classes or grades in order to obtain a good surfacing track laid on ties of reasonably uniform dimensions. The expense incurred by the Commission in culling and sorting these ties (of which there were some 250,000) amounted to $3,125.24.

To supplement the order for steel rails placed with the Algoma Steel Company in 1904, an additional order for 5,000 tons of open hearth rails was placed in April with the Dominion Iron and Steel Company and the inspection was given to C. P. Sandberg & Sons of London, Eng., under an arrangement by which, for a nominal sum, their improved process for toughening and hardening the rail heads was applied to the manufacture thereof. Considerable importance is attached to the use of a tough low phosphorus rail in the extreme climate of Northern Ontario.

Additonal orders for fastenings and spikes for laying track on this division were also placed during the year.

Orders were also placed with the Dominion Bridge Co. in September and November for two 30-foot and one 80-foot plate girders. These constitute the only additional steel structures required on the division with the exception of one short span yet to be ordered for the third crossing of the White Clay River at mileage seventy-one.

Operation, Including Rolling Stock.

Service.

The operation of the Commission's trains between North Bay and New Liskeard commenced January 16th; the service consisting of a tri-weekly mixed train with such extra freight trains as the traffic warranted. On June 1st a regular daily passenger service was commenced and continued throughout the year. During the period between July 1st and November 15th a Sunday service was added and a Pullman taken as far north as Temagami, returning the same day. The freight service since June 1st consisted of a daily local freight with such extra freights as traffic warranted and in order to accommodate local traffic between Latchford and New Liskeard a passenger coach has been added to the local freight train between these two points.

Owing to the incomplete condition of the track, the frequent occurrence of sink-holes, and the presence of the contractor's construction trains, operation has been carried on under great disadvantages and in spite of the best efforts on the part of the operating department considerable delay has frequently occurred in the delivery of freight. It is not anticipated that such will be the case in the future.

Another course of delay and annoyance was the condition of the telegraph line, frequent interruptions taking place, but this has now been remedied by a complete reconstruction and addition of second wire.

A large number of incipient fires occurred during the dry season, but an efficient fire ranging service provided by the Department of Lands and Mines kept them in check so that little damage resulted. The cost of this service is shared equally by the Commission and the Department, and the Commission at the request of Messrs. Gillies Bros. allowed them to string a private telephone line through their timber limit along the railway telegraph poles. This has enabled this firm to control their fire rangers more efficiently.

The Commission, through its station agents, furnishes the public with a telegraph service at ordinary rates and connection is made at North Bay with the Great North-Western and Canadian Pacific Railway Telegraph Companies. Since September 1st the Canadian Pacific Railway Company and the Commission have operated a joint office at North Bay, but the interchange of business still continues with the G. N. W. Telegraph Company.

Early in the season negotiations were entered into with the Canadian and Dominion Express Companies, the latter of which had carried on an express business on the Commission's trains under a temporary arrangement, which had already been in effect during the period when the contractor had been providing a passenger service, and on April 12th similar offers were made to both companies for a working arrangement, the desire being that each should share in the business. The Dominion Express Company accepted the offer and are now carrying on an express service as set forth in the agreement embodied in this report.

At the commencement of operation permission had been given to supply refreshments and furnish a news service, but upon the establishment of the restaurant at Temagami this arrangement was cancelled, and a news service privilege granted instead. It has been found necessary, however, in order to give an improved news service, to enter into an agreement with the Canada Railway News Company, which is now in effect.

The Commission has purchased right of way to Nipissing Junction and additional lands at North Bay.

As previously indicated, a tri-weekly mixed service is given by the contractor northward from New Liskeard to the end of steel.

At the commencement of the tourist season an extension was made to the Temagami station and a restaurant established for the convenience of the travelling public, and north and south trains each stopping twenty minutes. The Commission propose to extend and improve this service.

Maintenance of Way.

To accommodate section gangs for track maintenance, 14 section houses have been provided on the division between North Bay and New Liskeard, and the ordinary section gangs employed. A portion of the cost of track maintenance being charged against the contractor during the period that his trains were in operation. The usual bridge and repair gangs have been employed. The trestle work and piling had not been well executed and although the more extensive ones have since been filled, those remaining require constant repair. It is proposed to eliminate in the near future as many as possible of those still remaining.

Traffic.

Until the commencement of tourist traffic very little business offered except the outward movement of timber, but during the latter half of the year the outward movement of pulpwood and ore and the inward movement

of tourists for Temagami and passenger traffic and general merchandise for the Cobalt mining district has been considerable as also general business for the rapidly growing farming district around and north of New Liskeard. Special traffic arrangements have been made with the Cleveland-Sarnia Lumber Co., to transport from ten to twelve million feet of logs per year from their limits lying immediately east of Diver, (mileage 40) with the Empire Lumber Company of Latchford for handling logs and lumber for their large saw mill, located at that point and also with Salmon Brothers at the same place; and with several lumber firms for moving logs from points on our line. Large quantities of pulpwood are moving southward, and much more extensive similar movements will take place in 1906 from the district immediately north of New Liskeard.

High grade ore movements from Cobalt outward to the extent of 2,200 tons have been made during the year, and in addition to this negotiations are now under way for handling much greater quantities of low grade ore from Cobalt, mileage 82, Grey and Temagami.

The tourist traffic, largely encouraged by the Grand Trunk Railway has been taken care of at Temagami by two steamboat companies and two hotels, and has reached considerable proportions.

For the coming season extensive preparations in the way of additional hotels, increased steamer service, boat liveries, etc., are now being made by these and other parties to give increased accommodation.

At the commencement of operations no special interchange or through arrangements had been made with connecting railways and local freight rates from North Bay were the only ones in effect, but the Commission have since that time completed negotiations by which through tariffs are now in force from all points on the Grand Trunk Railway and the Canadian Pacific Railway, east of Port Arthur, which give a 20 per cent. reduction on local rates and also special rates for settlers effects from all points in old Ontario have been secured, and at the request of the Grand Trunk Railway special reduced rates on hotel construction material have been granted. The same railway has also joined in a reasonable rate for the outward movement of pulpwood. Every effort is being made to encourage special traffic and the movement of settlers to the clay country around and north of New Liskeard.

Rolling Stock.

The equipment on hand at the beginning of the year consisted of 4 engines, 3 first class coaches, 4 second class coaches, 3 baggage-mail and express cars, 197 flat cars, 50 box cars, 10 stock cars, 2 flangers, 2 snow-plows, 2 vans, and two boarding cars. Of these a large proportion of the flats and boxes were being used, under agreement, by the contractor, but it became necessary to withdraw them gradually from his service in order to put them in proper repair and give them a systematic renumbering. It was found that the first and second class coaches were equipped with improperly balanced springs, and new ones have been supplied by the makers and substituted coach by coach, whenever it was possible to withdraw a coach from service, but owing to shortage of coaches this has been a tedious process and is not yet completed.

During the year a private car has been purchased for the use of the Commission and it became necessary in September to purchase two light passenger locomotives to take care of increased traffic. An order had been placed with the Canadian Locomotive Company for four additional engines on February 27th, delivery to be made in July and August, but this company failed to make delivery within the specified time, and it is not expected

that they will be obtained before February, 1906. The contract did not provide for penalty for non-delivery within time specified.

In anticipation of increased traffic orders were placed in August for 3 first class coaches, 3 second class coaches, 1 baggage and express car and 1 van. Delivery will be made on these in February or March, 1906. The purchase of cafe-parlor cars is under consideration.

Preparatory to the Commission's organization doing future ballasting on Division 1, prices are being obtained on a steam shovel, steam unloader and ballast plow, and to supplement and complete the partial wrecking out-fit already on hand, the Commission is also negotiating for the purchase of a 75-ton wrecking crane.

The Commission owned originally 200 flat cars but of those being used by the contractor two were lost in sink holes, etc. during 1904, and one in 1905, in each case the contractor being required to refund the value of the lost cars.

Electric Traction.

In March, the question of operating Division 1 by electric traction was taken into consideration, the underlying motive being economy, the traffic of the road being the criterion of the economy which can be so effected.

An eminent Electrical Engineer was consulted as to the best system to adopt and the detail studies were placed in the hands of a local firm and at the same time the Department of Lands and Mines was petitioned to withdraw all water power adjacent to the line and which were not already under lease and a survey party was sent out to examine the water powers of the Montreal River. In June a preliminary report was prepared, setting forth the most suitable water power for development, the cost of a development sufficient to supply electric power for operation of Division 1 and an estimate of the cost of equipping the division and supplying electric locomotives sufficient to handle the traffic then in sight. Upon presentation of this report to the Government authority was given to continue investigations, and an electrical engineer was employed to carry on the necessary detail studies, to draw up necessary specifications and to prepare a second and more complete report, in connection with which the Commission considered it advisable that the Chairman, in his capacity as Consulting Engineer, should examine personally the operation of those United States and European roads which were already operating by high tension alternating current. A second report has been completed, based upon tenders and other further information received and this report has been laid before the Government for final consideration.

In conjunction with the development of water power, the Commission would be able to meet a cosiderable local demand for power and applications have already been made by several responsible parties looking to the purchase of any surplus power which might be available.

Town Sites.

Following along the general lines of a report made to the Commission in June, 1904, by the Special Committee formed for this purpose, and being composed of Aubrey White, Chairman, T. W. Gibson, Thos, Southworth, W. B. Russel and R. A. Galbraith, four town sites situate on Crown Lands at Osborne, Temagami, Latchford and Cobalt have been surveyed and applications to the Department of Lands and Mines for the transfer of the desired areas to the Commission have been made, and the transfer of the town site

of Cobalt has just been effected, along with the mineral rights of certain portions thereof. It is expected that the remaining town sites will be transferred to the Commission at an early date, and in the meantime, in order to satisfy a growing demand for lots, a portion of each of the town sites at Temagami, Latchford and Cobalt has been subdivided into lots and agreements for sale entered into to the extent of $2,000.00 for Temagami, $11,400.00 for Latchford and $34,600.00 for Cobalt. The general method adopted for disposing of these lots in the case of the first two mentioned places has been to place upset values upon them combined with a building clause, the values being arrived at by a joint report of the Chief Engineer and Superintendent. In the case of Cobalt upset values were fixed in a similar manner, but owing to an urgent demand it was considered advisable to hold an auction sale of lots, which took place on August 18th. Since the date of the sale, Cobalt lots are being sold in the same manner as that of the aforementioned places except that it is not considered advisable to insert a building clause. The subdivision plans are on view at the respective stations and purchase of lots are made through the Superintendent's office at North Bay. At each of the places a considerable number of hotels, business places and dwellings have been erected and there is every promise of prosperous communities being formed at an early date.

The Commission has received numerous requests on behalf of school and church organizations for building lots at a reduction in price, and such requests have been uniformly met as it was considered proper to assist in this way in the construction of schools and churches.

It has also been considered advisable to clear the streets and at Cobalt to give some additional assistance in street grading adjacent to the depot, and in order to give the Commission information as to the probable mineral values on the Cobalt town site, a mining engineer and laborers were employed for several months, making a careful examination and doing systematic trenching; this course of action being necessary to enable the Commission to select for placing on the market first those portions of the town site which were least likely to be disturbed by subsequent mining operations.

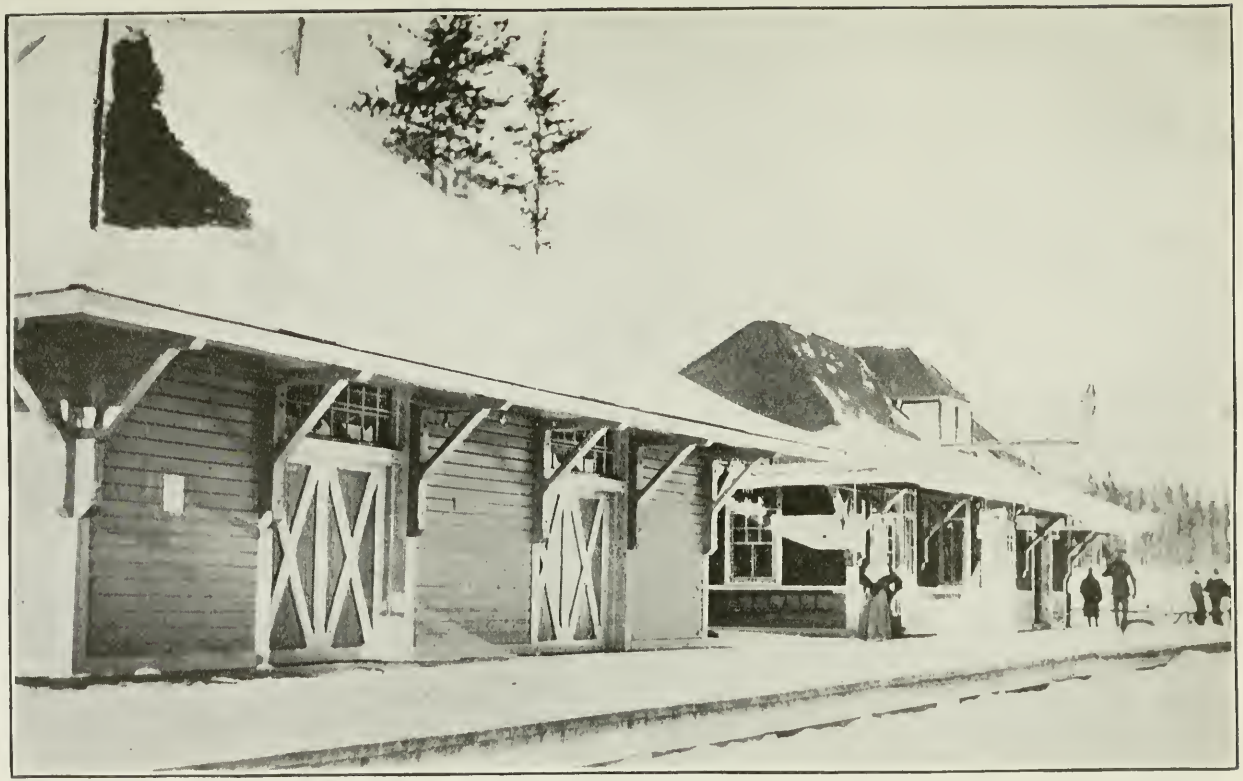
Finances and Insurance.

The statement of receipts and expenditures to the end of December, 1904, shewed a balance of $1,354,686.02 available for the completion of the work then under contract and for properly equipping the railway. As this amount, however, would not be sufficient to meet the required expenditure during the year and as under the amendment of the Temiskaming and Northern Ontario Railway Act, at last session the Lieutenant-Governor in Council was authorized to advance from the Consolidated Revenue Fund of the Province such monies as might be required for the construction of said railway, it became necessary to take advantage of this legislation in the month of August and monthly advances amounting in all to $1,636,164.27 were made to the Commission to meet expenditure to the end of the year, said expenditure including interest and expenses in connection with renewal of original £1,200,000 loan to May 15th, 1906.

The agreement with the contractor, dated November 19th, 1904, provided for the payment to him under certain conditions, of the sum of $200,000 on account of the drawback held by the Commission under the terms of his contract. This special payment was made in January.

A detailed expenditure of expensiture for the year, tabulated statements of expenditure on the first and second divisions and a total expenditure to

Station at Widdifield.



Station at Temagami.

Station at Latchford.

Station at Cobalt.

Station at Haileybury.

Station at New Liskeard.

the end of the year, on account of construction, together with a balance sheet of same, are herewith given and the following statements in connection with operation are also submitted, viz.: Earnings and expenditure, Division 1, to December 31st, 1905, detailed statement of expenses, balance sheet shewing assets and liabilities, statement of train traffic statistics, statement shewing description of freight carried and quarterly statement or receipts and expenditure.

Insurance.

The question of insurance is fully covered in the following letter from the Secretary-Treasurer to the Chairman under date of January 1st, 1906, viz.:

Toronto, January 1st, 1906.

C. B. Smith, Esq.,
Chairman.

Dear Sir,—The following is a statement of the insurance in force on the property of the Commission, December 31st, 1905, viz.:

On rolling stock	$289,600 00
On station buildings and shelter stations	18,100 00
On section houses	11,000 00
On water tanks and supports	11,550 00
On freight sheds	4,000 00
On storehouses and contents, carpenter shop, machine shop and machinery, shafting, gearing, belting, tools and utensils in same	18,500 00
Total	$352,750 00

The rate of insurance is 40 cents per $100.00 on rolling stock; 1 per cent. on station buildings, tanks, section houses and machine shop and contents, and 2½ per cent. on carpenter shop.

Guarantee bonds to the extent of $30,000.00 are also in force in connection with the general construction and operating staffs.

Employers' liability insurance to the extent of $70,000.00 is carried on the Commissioners and executive staff and the civil engineers engaged in office and field work. In addition $120,000 is carried on the operating staff.

Yours truly,

H. W. Pearson,
Secretary-Treasurer.

DETAILED STATEMENT OF EXPENDITURE, FOR YEAR ENDING DECEMBER 31ST, 1905.

1905			
Jan.	16	Miss R. N. Abbott: 2 weeks' salary to Jan. 7, 1905	20 00
		Estate of A. Manning Rent of offices for Jan. 7 to 18th	16 67
		Edward Gurney: Expenses to Montreal	12 00
	18	A. R. Macdonell. Amount paid on account of drawback retained under terms of contract for construction, dated October 1902	200,000 00
		H. W. Pearson: Petty cash	15 00
	21	Miss R. N. Abbott: Two weeks' salary to date	20 00
Feb.	5	Miss R. N. Abbott: Two weeks' salary to date	20 00
	15	The Bell Telephone Co'y: For messages and exchange service, secretary's office	36 05
		Carbon Paper Mfg. Co'y: 1 box carbon paper	3 50
		Hart & Riddell: 250 circulars	2 25
		Dominion Typewriter Exchange: 6 coupons	4 50
		Grand & Toy, L'td.: Paper and office supplies	2 45
		Estate Alex. Manning: Rent of offices 1 month to Jan. 18	33 33
		Canadian Inspection Co'y: Inspection of track spikes	8 29
		Toronto Bolt & Forging Co'y: 296 boxes track spikes	1,456 71
		F. H. Hopkins & Co'y: 16 Donovan pattern hand cars	613 20
		Canadian Sewer Pipe Co'y: 1,124 feet pipe	807 84
		Dominion Inspection Bureau: Inspection of rails at Sault Ste. Marie	350 10
		H. S. Campbell: Drug supplies	1 50
		M. Rothschild & Son: Board of Engineers' party	47 25
		J. J. Donan: Board bill	13 15
		Geo. McMurrich & Sons Renewal insurance	205 00
		Montreal Steel Works: Switch material	845 10
		Davis & O'Connor: For provisions, etc	9 39
		Crossen Car Mfg. Co'y: 3 first-class coaches	25,320 00
		W. B. Sowden: Board of members of Engineers' party	15 75
		A. Ferland: " "	37 50
		G. G. Smith: " "	46 40
		K. Farah: Board and livery hire Engineers' party	445 50
		A. Kennedy: One surveyors' picket	1 50
		R. Simpson: Sectional engineer disbursements, Jan. 1905	5 90
		H. I. Kert: 7 pairs blankets	22 40
		Newsome & Gilbert: Letter heads and supplies	77 70
		Purvis Bros: Hardware supplies	24 35
		Taylor Bros: Hardware supplies	167 22
		McCaffery & Chambers: Groceries and provisions, etc	608 95
		James Foster: Engineering supplies	92 35
		Thomson & Angus: Color cards and correcting specifications	30 00
		Dominion Concrete Co'y: Concrete pipe	454 84
		Binkley Bros: Mattrasses, springs, blankets, etc	56 74
		S. Norfolk: Blacksmith work and repairs	6 15
		M. McKay: Board of members of Engineers' party	25 75
		S. L. Brown: Carpenter work and supplies	69 95
		A. O. Laing: Calsomining engineer's office	9 00
		A. R. Macdonell: Freight charges on track material	2,237 20
		E. Abraham: Board of Engineers' party	8 00
		J. C. Clark: Groceries, provisions, etc	167 85
		W. B. Russell, C. E.: Disbursements for Jan. 1905	390 29
		W. B. Russell, C. E.: Pay rolls for Jan. 1905	3,534 79
		A. R. Macdonell: Value of work for Jan. 1905, Con. 1	7,273 63
		A. R. Macdonell: " " Con. 2	31,647 42
		Traders' Bank: Account Thos. Wallace, ties delivered in Jan. 1905, also amount underpaid in Dec. 1904	21,862 21
		T. Cahill & Co'y: Estimate for telegraph poles, less account	321 35
		Cox & Gallagher: Estimate account telegraph line, contract Jan. 1905.	595 00
		O'Boyle Bros: Work for Jan., *re* section houses	636 80
		O'Boyle Bros: Work for Jan., under tank contract	1,912 94
		O'Boyle Bros: Work for Jan., account Haileybury Station	828 67
		O'Boyle Bros: Work for Jan., account New Liskeard Station	2,275 10
		Dominion Bridge Co'y, L'td: 2nd estimate account, Montreal River bridge	9,000 00
		D. E. Thomson, K. C.: Salary as Counsel for Jan. 1905	200 00
		H. W. Pearson, Salary as Sec-Treas. for Jan. 1905	125 00

DETAILED STATEMENT OF EXPENDITURE—*Continued.*

Feb.	18	Miss R. N. Abbott two weeks' salary to date	20 00
	28	M. Hays: Salary to Feb. 1905	65 00
		Geo. Carr: Right of way through N. ½ lot 6, Con. 2, Widdifield	45 40
		Chas. A. Deeks: Right of way through S. ½ lot 5, Con. 2, Widdifield	125 60
		Marcella Lawlor: Right of way through S. ½ lot 12, Con. 2, Bucke	60 40
Mar.	4	Miss R. N. Abbott: Two weeks salary to date	20 00
		H. W. Pearson: Petty cash	15 00
	15	Grand & Toy: Office supplies	2 20
		Estate of A. Manning: 1 months rent of offices	33 33
		G. N. W. Telegraph Co'y: Telegrams Jan'y & Feb'y	13 29
		The Rathbun Co'y: Two flanger cars	2,000 00
		Canadian Westinghouse Co'y: Air brake equipment	611 55
		Gurney Foundry Co'y: Fittings for stations	396 19
		Canadian Inspection Co'y: Inspection of cars and spikes	62 42
		Purvis Bros.: Hardware supplies	2 65
		The Bank of Ottawa: R. Bunyan account for flour	416 95
		McKee & Campbell: For board bill	4 00
		John Blanchet: Groceries and provisions	931 10
		St. James & Blanchet: For meat supplied	97 16
		J. Gazier & Co'y: Groceries and provisions	442 17
		Gazier & Armstrong: Provisions	29 80
		Canadian Locomotive Co'y: Repairs for engines	34 62
		Robert Laird: Disbursements for January and February, 1905	11 60
		North Bay Times: For printing and stationery	69 00
		Davis & O'Connor: Five pairs snowshoes	25 00
		M. Brennan & Co'y: 10 pairs blankets and for towelling	42 25
		Binkley Bros.: Springs, mattresses, etc	25 50
		Kalil Farah: For hire of team	28 00
		The Tomstown Lumber Co'y, Limited: Lumber supplied	74 67
		Scott & Jamieson: Board bill, livery hire, etc	79 15
		W. Kerstone: Moving camp outfit	30 00
		R. A. Galbraith: Disbursements for February, 1905	11 11
		A. Devine: stage fares, members Engineers' party	53 00
		A. Ferland: Board of members Engineers' party	5 50
		R. Rankin: Hay, oats, etc	83 36
		M. Rothschild & Son: Groceries, provisions, etc	71 23
		Lindsay & McClusky: Half ton of stove coal	4 00
		Berry Bros.: Hire of teams	21 25
		A. J. Murphy: Hay & oats	54 50
		Taylor Bros.: Hardware supplies	15 30
		John Small: Eight storm sashes	36 00
		A. J. Young, Limited: Beef and provisions	104 32
		Dominion Concrete Co'y: 140 feet concrete pipe	278 04
		W. D. Cox: Freight charges paid on wire, etc	28 48
		W. J. Clifford: Disbursements	89 45
		J. F. Joyce: Meals supplied Engineers' party	3 05
		McCamus & McKelvie. 1,000 feet scantling	15 00
		John Clark: 50 pounds butter	12 50
		W. Martin: Meals and beds, Engineers' party	11 65
		M. McKay: Board, Engineers' party	8 25
		R. H. Rorabeck: 12 yards oil cloth	3 85
		James Foster: Engineers' instruments, etc	107 36
		Herron Bros.: For livery hire	57 00
		A. R. Macdonnell: Provisions and time of men and team, etc	332 97
		W. B. Russell, C. E.: Disbursements, February	75 26
		W, B. Russell, C. E.: Pay-rolls for February, 1905	6,232 28
		C. B. Warren, Receiver, Algoma Steel Co'y: 500,590 tons steel rails	13,890 67
		Dominion Bridge Co'y: Balance due on Montreal River bridge and girder span	6,012 00
		A. R. Macdonell: Work for February, 1905, under construction, Con. 2	42,310 94
		O'Boyle Bros.: Work for February, 1905, under tank contract	1,023 25
		O'Boyle Bros.: Total work for February, 1905, under section house contract, final estimate	207 00
		O'Boyle Bros.: Work for February, 1905, account station at Liskeard	2,781 04
		O'Boyle Bros.: Work for February, 1905, account station at Haileybury	994 30
		O'Boyle Bros.: Work for February, 1905, account station at Temagami	97 88
		J. H. Black: Freight charges on construction material	569 92
		D. E. Thomson, K.C.: Salary as counsel for February, 1905	200 00

DETAILED STATEMENT OF EXPENDITURE—*Continued.*

Mar. 15....	H. W. Pearson, Sec.-treas.: Salary for February, 1905	150 00
	Miss R. N. Aubott: Two weeks' salary to date	20 00
April 15....	Consumers' Gas Co'y: Gas rent to March 2, 1905	2 64
	H. W. Pearson: Disbursements to North Bay, etc	5 25
	C. B. Smith: Disbursements for March, 1905	8 60
	Eby Blain & Co'y, Limited: Groceries and provisions	2,587 95
	Rhodes Curry Co'y, Limited: One snow plough	2,700 00
	Estate Alex Manning: Rent to 18th inst	33 33
	Hart & Riddell: Letter heads	25 00
	Grand & Toy: Office supplies	7 15
	E. & S. Atkinson: Provisions	17 90
	Binkley Bros.: Provisions	57 45
	Dominion Bridge Co'y: Extra plates, Montreal River bridge	157 65
	R. J. Devine: Teaming of freight	40 26
	James Foster: Engineers' supplies	82 50
	Herald Printing Co'y: New Liskeard advertising	12 48
	Lindsay & McCluskey: Coal	2 63
	P. H. Laird: Constructing camps	21 00
	Lockhart Photo Supply Co'y: Blue Prints etc	9 70
	J. H. Marshall: Drawings and plan chest	20 00
	Hugh Moore, One pair snowshoes	3 00
	Morton, Phillips & Co'y: One map	6 00
	A. McGougan: Disbursements	11 65
	James McCendie: Board of members Engineers' party	25 55
	Nipissing Foundry & Machine Co'y: Pipes, bolts, etc	7 70
	Purvis Bros.: Hardware supplies	91 17
	R. M. Ryan: Groceries and provisions	192 50
	Ramsay Bros.: Groceries	35 35
	St. James & Blanchet: Meat for Engineers' party	7 26
	Scott & Jamieson: Meat for Engineers' party	224 49
	The Torrance Parks Co'y: Groceries and provisions	1,887 25
	J. H. Black: Superintendant hauling derrick	393 56
	Geo. Warrell & Co'y: Groceries and provisions	41 41
	A. J. Young: Groceries and provisions	75 45
	D. G. Kilburn: Meals supplied Engineers' party	7 00
	Jos. M. Bourke: Board bill and making rod	4 70
	A. R. Macdonell: Feed and of stabling horses, unloading tile, etc	167 36
	John Blanchet: Groceries and provisions	308 85
	J. J. Doran: Board of Engineers' party	2 70
	A. Ferland: Board of Engineers' party	9 75
	W. B. Russel, C.E.: Disbursements for March, '05	579 75
	O'Boyle Bros.: Work for March on new Liskeard Station	1,072 51
	O'Boyle Bros.: Work for March on Haileybury Station	889 20
	O'Boyle Bros.: Work for March on Temagami Station	1,545 18
	A. R. Macdonell: Work for March under Contract No. 2	99,710 50
	W. B. Russel. C.E.: Pay rolls for March, '05	5,256 99
	J. J. Gartshore: 3,000 insulators	92 25
	Dominion Typewriter Exchange: Office supplies	1 25
	M. Rothschild and Son: Groceries and provisions	56 68
	J. Clark: Groceries and provisions	35 70
	F. J. Martyn: One table	3 50
	K. Farah: Meals supplied Engineers' party	177 20
	McDonald & Hay: Hardware supplied	233 70
	J. Gazier & Co'y: Groceries and provisions	182 39
	Taylor Bros.: Groceries and provisions	115 50
	Canadian Locomotive Co'y: Flange tires	120 00
	F. E. Leonard: Expenses	70 30
	G. N. W. Telegraph Co'y: Telegrams, March, '05	4 28
	A. Devine: Stage fares and teaming	42 00
	B. W. Folger: Honorarium as Commissioner and expenses attending meetings, quarter to March 31, '05	342 00
	Robert Jaffray, expenses to Montreal and Ottawa, and telegrams	26 18
	H. W. Pearson, Sec.-Treas.: Salary for March, '05	150 00
	Miss R. N. Abbott: Salary to date	40 00
	H. F. Macdonald: Salary to date	65 00
	Robert Jaffray: Honorarium as Commissioner, quarter ending March 31, '05	250 00

DETAILED STATEMENT OF EXPENDITURE—*Continued.*

April 15....	Edward Gurney: Honorarium as Commissioner, quarter ending March 31, '05	250 00
	F. E. Leonard: Honorarium as Commissioner, quarter ending March, 31, '05	250 00
	M. J. O'Brien: Honorarium as Commissioner, quarter ending March, 31, '05	250 00
	M. J. O'Brien: Expenses attending meetings	97 50
	Traders Bank of Canada: Acct. Thos. Wallace, acct. of estimate	5,000 00
	D. E. Thompson, K.C.: Salary as Counsel for March, '05	200 00
	H. W. Pearson: Petty cash	15 00
	C. B. Smith: Honorarium as Commissioner for March, '05	57 54
	Denis Murphy: Honorarium as Commissioner and expenses attending meetings for March, '05	133 54
	J. L. Englehart, Honorarium as Commissioner and expenses attending meetings for March, '05	117 94
19....	A. J. McGee: Railway fare and expenses	18 00
28....	The Treasurer of Ontario: To pay interest charges and stamps, etc., on renewal of loan maturing May 15, '05	105,120 00
	C. C. Farr and H. D. Graham: For right of way	43 20
May 6.....	Alex. Niven: For right of way	23 80
	B. Brill, Sr.: For 6 1-5 acres yard ground at North Bay	380 85
	Mary McCammus: For 2.32 acres in New Liskeard	696 00
	Arthur Allen: Expenses	50 00
15.....	H. W. Pearson: Salary for April, '05	150 00
	H. W. Pearson: Petty cash	15 00
	H. F. Macdonald: Salary for April, '05	65 00
	Miss R. N. Abbott: Salary to April 30, '05	21 43
	D. E. Thompson, K.C.: Salary as Counsel April, '05	200 00
	C. B. Smith: Expenses to Ottawa and North Bay, April, '05	46 52
	D. Murphy: Expenses attending meetings, April, '05	39 00
	J. L. Englehart: Expenses attending meetings, April, '05	38 00
	G. A. McCarthy: Engineer's payrolls, April, '05	5,631 52
	W. A. Houser: April estimate *re* telegraph pole contract	900 00
	A. R. Macdonell: February estimate *re* construction contract	782 12
	A. R. Macdonell: March estimate *re* Contract No. 1	4,074 00
	A. R. Macdonell: April estimate *re* Contract No. 1	27,878 21
	A. R. Macdonnell: April estimate *re* Contract No. 2	99,025 75
15.....	O'Boyle Bros.: April estimate *re* contract Cobalt Station	2,019 60
	O'Boyle Bros.: April estimate *re* contract Temagami Station	1,105 32
	O'Boyle Bros.: April estimate *re* contract Haileybury Station	655 39
	O'Boyle Bros.: April estimate *re* contract New Liskeard Station	616 07
	Treasurer of Ontario, for fire ranging as per statement	2,422 01
	Ahearn & Soper: 12 mesco dry cells and boxing	2 65
	The Art Metropole: Engineers' supplies, April, '05	49 00
	A. G. Berry, for teaming	5 00
	Thos. J. Bangs: Railway fares and board	11 10
	W. J. Blair, B.A., Sc.: Surveying and making plans	180 00
	J. Clark, for supplies	76 01
	B. C. Clark: Railway fares and board	8 85
	Canadian Inspection Co'y: Inspection of spikes	4 05
	R. J. Devine: Stage fares	2 50
	R. A. Devine & Co'y: Teaming supplies	103 00
	A. Devine: Teaming supplies and lumber	210 00
	Eby Blain & Co'y, Ltd.: 80 pails of jam	144 00
	James Foster: Engineers' supplies	69 25
	Fee & Mackey: Meals supplied	17 40
	A. Ferland: Board bills	22 00
	D. Fellowes: Board and supplies	16 75
	K. Farah: Board and livery	44 20
	Grand & Toy, Ltd.: Office supplies	2 25
	G.N.W. Tel. Co'y, for telegrams	11 29
	R. A. Galbraith: Disbursements	12 92
	James Joyce: Stage fares	8 70
	John F. Joyce: Meals supplied	2 80
	Lumsden Line Steamers' freight charges	162 24
	A. O. Laing: Painting and lettering signs	105 00
	H. Leroy & Co'y: Construction of Engineer's camp	138 00
	Lindsay & McCluskey: Coal	37 20

DETAILED STATEMENT OF EXPENDITURE—*Continued.*

May 15	Estate Alex. Manning: Rent to May 18, '06	33 33
	Manitou Lumber Co'y, for lumber	17 82
	F. J. Martyn: Supplies, springs and mattresses	38 70
	A. McGougan: Board bill	5 60
	G. A. McCarthy: Disbursements	21 95
	J. R. McDonnell: Building engineer's camp as per contract	300 00
	McDonald & Hay: 1 tent and 1 pack sack	11 00
	Nipissing Foundry and Machine Co'y: Repairs to motor car	3 75
	Newsome & Gilbert: Office supplies at North Bay	2 37
	S. Norfolk: Shoeing horses	10 95
	George Nixon: Teaming	10 00
	Pipe & Presley: Hardware, groceries and provisions	19 00
	John Paris. Disbursements	2 75
	F. W. Pearson: Meals and lodging	34 20
	Purvis Bros.: Paints, brushes and supplies	90 53
	M. Rothschild & Son: Supplies	67 70
	R. Simpson: Expenses	7 75
	John Small: Taking off storm sash	2 00
	Wm. B. Sowden: Board, &c	4 25
	The Julian Sale Leather Goods Co'y: 4 pass cases	5 40
	G. A. McCarthy: Disbursements	370 30
	T. & N. O. Ry.: Freight charges	201 44
	Torrance, Parks & Co'y: Supplies	896 23
	Toronto Bolt & Forging Co'y, for spikes	1,479 40
	Toronto Weekly: Railway and Steamboat Guide subs'n	2 60
	A. J. Young: Blankets	39 96
	T. Wallace & Sons: Groceries and provisions	41 30
	Ralph A. Purvis, for insnrance premiums	13 00
	James McLean, for right of way	25 00
	J. J. Dalgleish, for right of way	100 00
	C. C. Farr, for 1.53 acres, township of Bucke	15 30
	James Hurd, for 8.89 acres, township of Bucke	63 90
	George Ramier, for wood cutting on right of way	25 00
	Geo. A. McCarthy: Pay-roll O'Brien's party	387 43
	Treasurer of Ontario, Interest and Fees Acc't: Loan	2,303 90
June 1	Ann Arbor Railroad, for private car "Temagami"	7,500 00
	Collector of Customs, Toronto: Duty on private car "Temagami"	2,250 00
	C. B. Smith, Ma. E.: Services as consulting engineer to April 30, '05.	349 48
6	G. T. R. freight charges on car "Temagami" from Durand, Mich., to Toronto	31 75
9	The Males Co'y, for commission on sale private car "Temagami"	500 00
15	H. W. Pearson: Salary as Sec.-Treas. for May, '05	150 00
	A. J. McGee: Salary as Gen'l Acc't for May '05	125 00
	H. F. Macdonald: Salary as assistant for May, '05	65 00
	Miss R. N. Abbott: Salary as stenographer for May, '05	44 30
	H. W. Pearson, for petty cash	20 00
	J. L. Englehart: Expenses	28 50
	C. B. Smith: Expenses	46 70
	D. E. Thomson, K.C.: Salary as counsel for May, 1905	200 00
	G. A. McCarthy: Construction pay rolls	7,145 43
	G. A. McCarthy: Disbursements	321 17
	A. R. Macdonell: Estimate under 1st contract	24,719 45
	A. R. Macdonell: Estimate under 2nd contract	102,664 34
	A. R. Macdonell: For freight, supplies, teaming, etc	2,881 67
	O'Boyle Bros.: Section-house contract to May, 1905	2,794 50
	O'Boyle Bros.: Estimate on water tank	250 64
	O'Boyle Bros.: Estimate, *re* contract Widdifield station	918 00
	O'Boyle Bros.: Estimate, *re* contract Cobalt station	434 79
	Traders' Bank: Thos. Wallace, estimate, *re* tie contract	20,225 10
	A. Allan: Expenses for May	42 55
	Art Metropole: Engineer's supplies	34 45
	R. H. Bowman: Transportation and meals	9 35
	Bell Telephone Co'y: Service and exchange	14 25
	Bell Telephone Co'y: Long distance service	1 05
	A. E. Brasher: For meals supplied	61 40
	Canadian Locomotive Co'y, Kingston: For engine parts	29 00
	Canadian Sewer Pipe Co'y: For pipe	1,399 40
	Geo. T. Clarke: Transportation and expenses	10 35

DETAILED STATEMENT OF EXPENDITURE—*Continued.*

June 15....	Cox & Gallagher: Groceries and provisions	111 68
	A. W. Connor: Professional services, *re* bridges and culverts	166 00
	E. Davis, North Bay: Transportation and expenses	4 20
	Davis & O'Connor: For teaming, supplies and meals	95 13
	J. J. Doran: For board bills for engineer's party	20 50
	A. Devine: For teaming	30 00
	R. J. Devine: For teaming	50 00
	Dominion Concrete Co'y: For tile pipe	141 61
	Fairbanks, Morse & Co'y, Chicago: Velocipede and parts	50 00
	James Foster: For engineer's supplies	134 00
	D. A. Frood: Board for photographers	31 44
	G.N.W.Tel. Co'y: Telegraph service for May	18 49
	Grand & Toy: For office supplies, stationery, etc	14 84
	C. Gripton: For rubber stamps and pads	1 40
	J. Gaiser, Heaslip: For groceries and provisions	78 78
	A. H. Greenlees: Transportation and expenses	10 95
	Hart & Riddell: Office supplies	22 50
	F. H. Hopkins & Co'y: For one velocipede	46 50
	Hudson Bay Co'y, Haileybury: For hay and oats	10 39
	Milton L. Hersey, Montreal: Analysis of water, etc	10 00
	F. E. Healey, North Bay: Transportation and expenses	20 85
	M. C. Hendry: Transportation and expenses	8 85
	John F. Joyce, Liskeard: Meals and lodging	8 40
	J. Kilby: Livery hire	2 00
	D. G. Kilburn, North Bay: Meals and lodging	18 90
	W. G. H. Kilburn: Transportation and expenses	10 05
	P. A. Laing: Transportation and expenses	13 00
	A. H. Lefler: Board bills	42 50
	Murdoch Bros.: Teaming and meals	158 10
	J. H. Marshall: One levelling board	80
	W. R. Maher: Transportation and expenses	5 75
	J. J. McNab: Transportation and expenses	13 75
	Estate Alex. Manning: Rent of offices to June 18, 1905	33 33
	W. D. Macdonald: For window blinds	6 50
	Macdonald & Hay: For hardware supplies	270 05
	McCaffrey & Chambers: Excavation and cartage	1.037 12
	M. McKay, Tomstown: Board, engineer's party	4 50
	John McChesney: Hire of canoes and services	15 00
	A. McChesney: Moving camp and hiring team	20 00
	John Nicholson: Transportation expenses	27 10
	D. O'Connor: Hire of canoes, meals, etc	105 25
	J. O'Neill: Disbursements for April and May	14 53
	Office Specialty M'f'g Co'y: One filing cabinet	52 55
	Stanley A. Ostrom: Transportation and expenses	11 55
	R. Parker: Meals supplied tie inspectors	8 80
	Thos. Pink, Pembroke: For steel stamping hammers	83 60
	W. G. Puttick: Inspecting fences and expenses	15 25
	Joseph Perron: Repairing sink hole	21 15
	Chas. W. Power: Transportation and expenses	10 90
	Purvis Bros: Hardware supplies, etc	124 38
	W. & C. Ramsay, Earlton: Coal oil for motor car	1 55
	Swanson Bros.: For teaming	385 80
	H. W. Sutcliffe: Expenses, etc., May, 1905	12 25
	Scott & Jamieson: Teaming	3,991 72
	T. & N.O. Ry.: For wrought iron and labor	54 54
	T. & N.O. Ry.: Freight charges	33 83
	Tomstown Lumber Co'y: 300 feet pine	6 00
	H. Thornley: Transportation and expenses	9 45
	Torrance-Parks Co'y: For provisions, etc	309 64
	Warwick Bros. & Rutter: Office stationery, etc	9 75
	C. B. Smith: Salary as consulting engineer, May, 1905	208 33
	H. Maclean: For right of way	15 00
June 15.....	Wm. Ferguson: For right of way	583 00
	E. J. Bridgman: For right of way	80 00
	H. B. McFee: For right of way	20 00
	George Sharpe: For right of way	120 00
	John Sharpe: For right of way,	762 25
" 16.....	G.T.R'y: For steel rails	2,721 70

DETAILED STATEMENT OF EXPENDITURE—*Continued.*

June	24	Chace & Richards: Expert assistance as electricians	400 00
		John Duncan: For right of way:	175 00
		James Stokes: For right of way	700 00
		Thomas W. Cayley: For right of way	108 50
		James Bears: For right of way	528 00
		The Rathbun Co'y: For 25 flat cars and freight charges	18,149 94
		C. D. Warren, Receiver, Algoma Steel Co'y: Advance on steel rails	40,000 00
		Metropolitan Bank: Interest on overdraft	1 00
July	4	C.P.R'y Co'y: For freight on 24 flat cars	345 60
		T. & N. O. R'y Commission: Deposit to credit Hudson Bay Co'y re exploration party to James Bay	500 00
"	5	E. A. Sullivan: Advance re exploration party to James Bay	250 00
"	6	H. W. Pearson: Petty cash	20 00
"	10	Thomas W. Cayley: For right of way	295 00
		Arthur Cayley: For right of way	50 25
"	15	J. N. MacNamara: For right of way	41 25
		C. B. Smith: Honorarium for quarter ending June 30, 1905	250 00
		J. L. Englehart: Honorarium for quarter ending June 30, 1905	250 00
		Dennis Murphy: Honorarium for quarter ending June 30, 1905	250 00
		C. B. Smith: Services as consulting engineer, June, 1905	208 33
		H. W. Pearson: Salary as secretary-treasurer, June, 1905	150 00
		A. J. McGee: Salary as general accountant, June, 1905	125 00
		H. F. Macdonald: Salary as assistant, June, 1905	65 00
		Miss R. N. Abbot: Salary as stenographer, June, 1905	43 33
		J. L. Englehart: Expenses attending meetings, June, 1905	56 50
		H. W. Pearson: Expenses, June, 1905	5 55
		D. E. Thomson, K.C.: Salary as counsel, June, 1905	200 00
		C. B. Smith: Expenses, etc., June, 1905	54 57
		Arthur Allan: Expenses, June, 1905	62 85
		The Art Metropole: For engineers' supplies	201 85
		B. J. Arnold, New York: Professional services as electrician	500 00
		Bell Telephone Co'y: North Bay service, etc., chief engineer's residence	10 00
		Bell Telephone Co'y: Long distance service	1 30
		Bell Telephone Co'y: Long distance service, secretary-treasurer's office	5 00
		F. S. Baker: For preparing drawing Temagami. freight office	35 00
		J. F. Brown & Co'y, Limited: Two chairs for private car "Temagami"	80 00
		J. R. Benoit: Team hire, meals, etc	55 50
		Ed. Benoit: Paid Bank of Ottawa, for tie contract	2,242 46
		C. P. R'y Telegraph Co'y: Telegraph service	1 31
		C. P. R. Co'y: Repairs to engines, etc., February, March and April	694 87
		Canada Carbon Co'y: One box carbon	3 00
		Canadian Westinghouse Co'y, Limited: Air brakes and dummy couplings	506 25
		W. J. Clifford: Repairs to transit	23 00
		Consumers' Gas Co'y: Gas supply, secretary-treasurer's office	2 88
		Crossen Car Mfg. Co'y: Ten stock cars	8,920 00
		W. D. Cox: Cutting trees on right of way	34 65
		J. J. Doran: Board and Lodging	3 40
		J. D. Dixon: Services on survey	2 62
		S. D. Eplett: Washing blankets	16 80
		K. Farah: Board bills, Engineers' party	168 00
		Jas. Foster: For engineers' instruments	24 00
		R. T. Gough: Disbursements	19 55
		Grand & Toy: Office supplies	2 60
		Margaret Gorman: Rent of office at North Bay	186 50
		J. F. Gillies: Board bill, Engineers' party	55 75
		W. A. Houser: Telegraph estimate, May, 1905	830 23
		B. E. Gorman: Expenses and transportation	1 15
		F. H. Hopkins & Co'y: 284 coils No. 8 telegraph wire	1,210 79
		D. G. Kilburn: Disbursements, June, 1905	13 65
		G. A. McCarthy: For expenses, June, 1905	31 10
		G. A. McCarthy: Disbursements, June, 1905	61 83
		J. K. Macdonald: Transportation and expenses	12 60
		E. McDonald: Loading ties and distributing same	50 25
		McDonald & Hay: For stoves, pipes, sheet-iron, etc	61 65
		Estate Alex Manning: Rent to July 18, 1905	33 33
		Nipissing Foundry & Machine Co'y: For eight pole points	6 00
		John O'Neil: Expenses, June, 1905	13 08

DETAILED STATEMENT OF EXPENDITURE—*Continued.*

July	15	James O'Hara: Constructing Engineers' camp	72 00
		Purvis Bros.: Hardware supplies	77 73
		T. H. Pattinson: For meals and expenses	14 45
		W. B. Porte: Railway fares, etc	9 50
		Pipe & Presley: For groceries and provisions	14 70
		John Paris: Expenses, May, 1905	17 55
		Richardson & Co'y: For chain, grab-hooks, etc	5 38
		M. Rothschild & Son: Groceries and provisions	103 10
		John Sears: Railway fare, etc	15 50
		Scott & Jamieson: Provisions	38 76
		T. & N. O. R'y: Freight charges	32 00
		Taylor Bros.: For hardware supplies	2 00
		E. Thompson: For transportation and expenses	8 85
		C. A. Wismer: For drugs	90
		Warwick Bros. & Rutter: For minute book	3 00
		A. J. Young Co'y, Ltd.: Groceries and provisions	451 40
		A. R. Macdonell: For supplies, freight, etc	1,007 76
		H. Thornley: Assignment of R. E. Gorman	10 00
		R. Simpson: Disbursements	6 50
		A. R. Macdonell: Estimate No. 33 on first contract	23,904 76
		O'Boyle Bros.: Estimate for Temagami Station, May, 1905	632 80
		O'Boyle Bros.: Estimate for Temagami, June, 1905	46 80
		O'Boyle Bros.: Final estimate on New Liskeard	1,066 19
		O'Boyle Bros.: Estimate on Haileybury Station, May, 1905	390 92
		O'Boyle Bros.: Estimate for Latchford, June, 1905	2,126 82
		O'Boyle Bros.: Estimate for Widdifield, June, 1905	918 00
		O'Boyle Bros.: Estimate for Haileybury, June, 1905	49 32
		O'Boyle Bros.: Estimate for Cobalt, June, 1905	61 68
		O'Boyle Bros.: Estimate on Section House, contract June, 1905	186 30
		G. A. McCarthy: Engineer's pay rolls for June, 1905	7,332 26
		Canadian Inspection Co'y: Inspection of rolling stock	167 00
		A. R. Macdonell: For estimate under 2nd contract, for June, 1905	158,619 58
		Swanson Bros.: For drainage, pipe, etc	176 40
		T. & N. O. R'y: Amount of car rental, O'Boyle Bros	29 40
		T. & N. O. R'y: Paid G. N. W. Tel. Co'y for installing telegraph instruments	202 08
		Rhodes, Curry & Co'y: 25 flat cars, less freight charges	15,529 40
		J. N. McNamara: Fees and expenses, April, May and June, 1905	283 75
		T. Eaton & Co'y: 1 tent for Engineers' party	16 25
		G. N. W. Tel. Co'y: For telegrams, June, 1905	19 52
		G. A. McCarthy: Pay roll, Gough's party	972 80
	27	H. W. Pearson: Petty cash	20 00
Aug.	1	H. W. Pearson: Petty cash	30 00
	4	Isaac C. Ritchie: For 12 lots at Nipissing Junction	580 00
		Wm. Murray: For right of way	70 00
		J. M. Wallace: For right of way	2,000 00
		J. M. Wallace: For right of way	90 00
	8	C. B. Smith: Professional services as Consulting Engineer, July, 1905	208 33
		C. B. Smith: For expenses, June and July, 1905	22 77
		J. L. Englehart: For expenses, July, 1905	38 00
		H. W. Pearson: For salary as Sec-Treas., July, 1905	150 00
		A. J. McGee: For salary as Genl. Acct., July, 1905	125 00
		H. F. McDonald: For salary as Assistant, July, 1905	65 00
		Miss R. N. Abbott: For salary as Stenographer, July, 1905	43 33
	15	D. E. Thomson, K.C.: For salary as Counsel, July, 1905	200 00
		G. A. McCarthy: For pay rolls, July, 1905	11,290 89
		G. A. McCarthy: For disbursements, July, 1905	361 89
		G. A. McCarthy: Expenses, July, 1905	19 55
		J. H. Black: For pay roll account, prospecting on townsite, Cobalt	181 88
		Adams Bros.: Saddles, blankets, etc	41 10
		A. Bouser, Widdifield: Lumber, etc	27 50
		The Burrow Stewart Milne Co'y: For scales	993 50
		John Bourke, North Bay: Electric lighting offices	26 00
		The Bell Telephone Co'y: Telephone exchange	25 00
		The Bell Telephone Co'y: Long distance service	6 65
		Brown Bros.: For envelopes	11 25
		J. H. Bell & Co'y, Haileybury: For hardware supplies	9 97
		C. P. R. Telegraph Co'y: For telegraph service	79

DETAILED STATEMENT OF EXPENDITURE—*Continued.*

August 15	Can. Gen. Electric Co'y: For cable and batteries	17 80
	W. D. Cox, Ada Creek: For board and lodging	34 40
	Crossen Car Mfg Co'y: Amount deducted from previous settlement, less charges for stencilling box cars	49 20
	Canadian Westinghouse Co'y: For slack adjuster and signals	77 50
	D. Clark, Powassan: For brick	111 37
	W. V. Cragg, Liskeard: For repairing harness, etc	1 20
	W. G. Chace: Expenses and transportation	69 60
	A. Campbell, White River: Meals, etc	5 00
	D. Cahill: For supplies furnished Engineer's party	46 44
	East & Co'y: For 13 canvas mail bags	18 20
	J. R. Eaton, Orillia: For sashes, doors, etc	69 80
	Eby Blain Co'y, Ltd: For supplies for James Bay exploration party	133 00
	K. Farah: Board, etc , Engineer's party	97 25
	James Foster: For engineer's instruments, etc	79 50
	G. N. W. Tel. Co'y: Telegraph service, July, 1905	15 76
	J. J. Gartshore: For 18 railway lorries	548 25
	George Gordon & Co'y: For lumber, etc	1,446 56
	Grand & Toy: For office supplies	4 65
	W. H. Gibson, Haileybury: For transportation, etc	4 50
	P. Gibbons, jr.: For freight charges, board bill, etc	66 70
	F. H. Hopkins & Co'y: For supplies, handcars and telegraph wire	1,855 89
	Hearn & Harrison: For engineers' instruments	5 10
	John F. Joyce: For meals supplied Engineers' party	26 20
	J. W. Judge, Haileybury: Railway fare	5 25
	Lindsay & McClusky: For cement in sacks	352 50
	Lumsden Line Steamers: For freight charges	4 78
	Manitou Lumber Co'y: Lumber for freight sheds	2,372 00
	J. H. Marshall: For lumber for stations, etc	70 39
	McDonald & Hay: For hardware supplies	11 89
	Estate Alex Manning: For rent of offices	33 33
	A. R. Macdonell: For time of laborers, ballasting, etc	256 28
	Montreal Steel Works: For tie bars, switches, frogs, etc	4,747 14
	Mason, Gordon & Co'y: Construction of siding, etc	572 00
	W. H. C. Mussen & Co'y: For insulators	154 00
	Milne Bingham Co'y: For printing, etc	3 25
	North Bay Light, Heat & Power Co'y: For lighting offices at North Bay and electric supplies	34 28
	Newsome & Gilbert: For carbon copy books	14 15
	T. H. Nickle, Liskeard: For casket and time re W. H. Nelles, deceased	130 00
	New Ontario Trading Co'y: For towels and Towelling	1 40
	J. Pannaman: For two pack-bags	6 00
	S. Pike Co'y, Limited: For tents	111 75
	Parks Bros. Lumbering Co'y: For lumber, etc	768 63
	John Paris: For inspection blanks	5 00
	R. S. Pentecost: For railway fare, etc	9 60
	Purvis Bros.: For hardware supplies	283 82
	E. H. Shepherd: For board bills	20 00
	Queen City Oil Co'y: One barrel of gasoline and freight	10 97
	Richardson & Co'y: For hardware supplies	590 85
	J. W. Richardson: For hardware supplies	5 05
	Rice Lewis & Son: For hardware and railway supplies	44 78
	R. H. Rorabeck: For supplies, James Bay exploration party	15 28
	A. C. Rorabeck: For medical supplies	14 20
	Robinson & Greenwood: For groceries and provisions	38 45
	John B. Smith & Sons: Lumber for pile driver	26 51
	John H. Shaw: For surveying right of way	50 40
	W. Switzer: For board bill	1 15
	Steinberger Hendry Co'y: For map of Ontario	5 00
	G. G. Smith: For board bill for Engineers' party	3 60
	Sherwin Williams Co'y: For three barrels of paint	177 10
	C. Tarling & Co'y: For mounting maps	1 40
	Toronto Bolt & Forge Co'y: For track bolts	60 93
	The Thomas Co'y, North Bay: For stationery	3 10
	T. & N. O. R'y: For proportion of insurance premium paid Wm. Martin	666 66
	T. & N. O. R'y: For freight charges	2 06

DETAILED STATEMENT OF EXPENDITURE—*Continued.*

Aug. 15....	A. Allan: For expenses *re* equipment	45	02
	T. & N. O. R'y: For freight charges on construction material	1,076	73
	A. R. Williams, Machinery Co'y: Machine parts	14	70
	Wellington Lime Co'y, Toronto: Lime	55	50
	White River Mail Line: For freightage	13	75
	George Welsh, Haileybury: For two telegraph poles	3	00
	Warwick Bros. & Rutter: One voucher Register	18	00
	Wm. Young, North Bay: Expenses for July, 1905	8	65
	A. J. Young, Limited, North Bay: For groceries, etc	1,511	18
	O'Boyle Bros.: For final estimate, Temagami	590	52
	O'Boyle Bros.: For final estimate, Latchford	799	41
	O'Boyle Bros.: For final estimate, Widdifield	1,062	61
	O'Boyle Bros.: For final estimate, Cobalt	457	42
	O'Boyle Bros.: For final estimate, Haileybury	432	98
	O'Boyle Bros.: For final estimate, section house contract	1,216	23
	A. R. Macdonell: For estimate for July on first contract	32,974	68
	A. R. Macdonell: For estimate No. 14 on second contract	132,280	25
	J. Malone: Railway fare, Toronto to North Bay	6	85
	C. P. R'y Co'y: For freight charges on flat cars	14	40
	J. O'Neil, North Bay: For expenses for July	12	81
	Wm. Young, North Bay: For expenses for July	5	65
	R. T. Gough: For meals, etc	8	80
	M. C. Hendry: For meals, etc	4	45
	Frank Barber: For railway fare, Toronto to North Bay	6	85
	George Nicholson, North Bay: For railway fare, etc	6	85
	M. Lodge: For railway fare, Ottawa to North Bay	7	05
	D. G. Kilburn: For expenses for July	7	90
	Rice Lewis & Son, Toronto: For roofing material	206	88
	W. A. Houser: For final estimate, telegraph contract	192	24
" 22..	C. D. Warren, Receiver Algoma Steel Co'y: Payment on steel rails	40,000	00
Aug. 22.....	Mrs. Flora McKinnon, for right of way	1,600	00
	Isaac C. Ritchie, for right of way	412	50
28.....	H. W. Pearson, for petty cash	20	00
	Dominion Bridge Co'y, for estimate on bridges	40,000	00
	Wesley Carmichael, for right of way	420	00
	William Murray, for right of way	138	00
	Metropolitan Bank, for interest on overdraft	2	75
Sept. 14	C. B. Smith, for salary as consulting engineer for August, 1905	208	33
	H. W. Pearson, for salary as secretary-treasurer for August, 1905	150	00
	A. J. McGee, for salary as general accountant for August, 1905	125	00
	H. F. Macdonald, for salary as assistant for August, 1905	65	00
	Miss R. N. Abbott, for salary as stenographer for August, 1905	45	00
	W. D. Slater, for salary as clerk, sec'y-treas.'s office, for August, 1905.	50	00
	Atlantic Equipment Co'y, for two locomotives, Nos. 48 and 49	7,000	00
	Collector of Customs, Toronto, for duty on locomotives	2,450	00
	L. Shaw, advanced *re* purchase of locomotives	50	00
	Pittsburg & Lake Erie Railway Co'y, for locomotive parts	177	71
	C. B. Smith, for expenses for August	19	81
	J. L. Englehart, for expenses for August	64	50
	D. Murphy, for expenses from May to August inclusive	64	00
	D. O'Connor, for board bill inspection trip	41	50
Sept. 15....	Art Metropole, for engineer's supplies	153	05
	J. H. Black, for pay rolls, account prospecting Cobalt townsite	1,043	12
	Bank of Ottawa, account Ed. Benoit, tie contract for July, 1905	650	70
	Brown Bros., Limited, Toronto, for envelopes for chief engineer	27	40
	J. W. Burke, for acting constable at Cobalt	12	00
	Bell Telephone Co'y, for long distance service	3	30
	R. C. Clark, for railway fare	2	75
	D. Cahill, for supplies for Cobalt	11	26
	Canadian Inspection Co'y, for inspecting conductors' vans and stock cars	38	00
	Canadian Machinery Co'y, for bed engine lathe	323	40
	W. G. Chase, for expenses, railway fare, etc	18	70
	D. Clark, for brick	86	62
	W. H. Carruthers, for oil cloth and cheese cloth	4	20
	Davis & O'Connor, for supplies and rent of tent	17	83
	J. W. Deegan, for 4 pair rubber boots	24	00
	Dreany Bros., for hardware supplies, Cobalt prospecting	16	95

DETAILED STATEMENT OF EXPENDITURE—*Continued.*

Sept. 15	G. H. Davis, for railway fare, Toronto to North Bay	6 75
	K. Farah, for board bills engineer's party	19 50
	Grand & Toy for office supplies	8 05
	G. N. W. Tel Co'y for transmission of telegrams	12 14
	E. M. Goodman for freight charges	1 20
	Gurney Foundry Co'y for furnace parts Temagami station	202 19
	A. D. Hermiston for extinguishing fires	3 25
	M. C. Hendry for board	1 50
	Hart & Riddle for letter heads and special covers	15 50
	F. H. Hopkins & Co'y Montreal for drills, bits, etc	66 20
	J. F. Joyce, for meals supplied Engineer's party	9 60
	A. G. Joy, for meals supplied Engineer's party	7 98
	R. H. Klock & Co'y, for handling camp outfit and canoe hire	102 95
	J. A. Kinsella, for acting constable at Cobalt	12 00
	John Loughrin, for fares for three axemen	3 75
	M. J. Malone, for time, material and supplies	28 90
	H. Marceau & Son, for lumber for freight sheds	172 68
	Geo. Mousseau, for meals for engineer's party	13 60
	T. W. McDermott, for conducting sale at Cobalt	75 00
	A. R. Macdonell, far estimate No. 3 under 2nd contract	173,826 58
	A. R. Macdonell, for estimate No. 35 on 1st contract	30,689 16
	A. R. Macdonell, for laying tie plates, board, etc	1,251 87
	J. J. McNab, for board, lodging, and supplies	3 00
	J. H. Marshall, for lumber	86 36
	North Bay Light, Heat & Power Co'y, Limited, for lighting offices and supplies offices at North Bay	15 30
	O'Boyle Bros., for cedar posts	3 84
	Purvis Bros., for hardware supplies	987 15
	Pipe & Presley, for picks and shovels, etc., prospecting at Cobalt	17 35
	D. Pike & Co'y, Limited, for tents	125 60
	Bank of Ottawa, account Parks Lumbering Co'y, Limited, for lumber for freight sheds, etc	151 13
	N. L. Piper, Railway Supply Co'y, for signal boards	300 00
	H. W. Petrie, for iron pipe	33 46
	R. H. Rorabeck, for table oil cloth	1 80
	Remington Typewriter Co'y, for overhauling typewriter	9 30
	Richardson & Co'y, for hardware supplies	23 77
	Rice, Lewis & Sons, Limited, for 6 standard track guages	6 37
	Robinson & Greenwood, for groceries and provisions	80 77
	J. W. Richardson, for paint and brush	80
	Swanson Bros., team hire, labour laying pipe	283 80
	John B. Smith & Sons, Limited, for lumber	265 00
	T. & N. O. R'y: for proportion of section rolls and insurance	639 29
	Torrance-Parks & Co'y, for rent of tent	8 00
	Taylor Bros., for repairing chain, supplies	75
	J. Tennant, for board bills, Engineer's party	41 40
	Toronto Bolt and Forging Co'y, for track bolts	78 79
	White River Mail Line, for transportation and canoe hire	2 50
	Warwick Bros. & Rutter, for printing annual report and forms	111 70
	Provincial Treasurer, for expenses, W. G. Hanna to New York, *re* bonds	50 00
	Journal Printing Co'y, Ltd., Ottawa, for advertising sale at Cobalt	16 80
	J. Ross Robertson, "*The Telegram*," advertising sale at Cobalt	16 80
	Ottawa Free Press, advertising sale at Cobalt	15 60
	Mail Printing Co'y, advertising sale at Cobalt	25 20
	Globe Printing Co'y, advertising sale at Cobalt	25 20
	News Publishing Co'y, advertising sale at Cobalt	8 40
	North Bay Times, advertising sale at Cobalt	3 65
	C. P. R'y. Co's Telegraph, for telegrams	11 11
	Estate Alex. Manning, for rent of offices to Sept. 18	33 33
	D. G. Kilburn, for meals and lodging, August, 1905	9 20
	P. Davis, for transport and expenses	12 25
	G. A. McCarthy, for engineer's pay rolls, for August	15,131 63
	G. A. McCarthy, for disbursements and expenses	200 13
	S. B Clement, railway fares, meals, etc	21 35
	Wm. Young, for meals and expenses, for August	16 25
	A. B. Ritchie, for railway fare, Toronto to North Bay	6 75
	Manitou Lumber Co'y, Ltd., for lumber	581 38

DETAILED STATEMENT OF EXPENDITURE—*Continued*.

Sept. 15	A. J. Young, Ltd., for groceries and provisions		495 67
	Mrs. D. Delaney, for meals and board		34 10
	H. D. Graham, for instalments paid on gravel pits		60 00
	E. Hermiston, for removal of stable, off right of way		30 00
	Wesley Carmichael, for right of way, (balance)		28 90
	John McLeod, for right of way		50 00
	George Sharpe, for right of way		80 00
	Algoma Steel Co'y, for payment on steel rails		40,000 00
	G. A. McCarthy, for amount of Gough's pay roll		973 77
	H. W. Pearson, for petty cash		20 00
	D. E. Thomson, K.C., for fee as Counsel, for August, 1905		200 00
20	G. A. McCarthy, for amount advanced, to be accounted for		2,000 00
25	P. O. Dalglish, for right of way		175 00
27	J. V. Gleeson, reimbursement for fire losses		210 00
	J. E. Meindle,	do	165 00
	G. H. Walker,	do	120 00
	Wm. Irvine,	do	90 00
	Thos. J. Bangs,	do	130 00
	A. E. Trowse,	do	20 00
	Ed. Galbraith,	do	35 00
	Geo. Macey,	do	50 00
	C. J. Haviland,	do	55 00
	J. B. Gibbons,	do	25 00
	R. T. Gough,	do	75 00
	W. B. Maher,	do	85 00
	Joseph Seguin,	do	55 00
	W. B. Porte,	do	50 00
	A. Schultz,	do	35 00
	G. L. McLean,	do	50 00
29	C. B. Smith, advanced (acc. expenses), for trip to Europe, to be accounted for		400 00
	W. D. Slater, for salary as clerk, for Sept. and Oct. 1st, 1905		52 00
	Metropolitan Bank, for interest on overdraft		5 10
Oct. 5	J. H. Rowe, for N. ½ lot 10, con. 5, Evanturel Tp		500 00
6	C. B. Smith, honorarium, quarter ending ending Oct. 1, 1905		250 00
	J. L. Englehart, honorarium, quarter ending Sept. 30, 1905		250 00
	Denis Murphy, honorarium, quarter ending Sept. 30, 1905		250 00
	C. B. Smith, salary as consulting engineer, Sept. 1905		208 33
	H. W. Pearson, salary as secretary-treasurer, Sept. 1905		150 00
	A. J. McGee, salary as general accountant, Sept. 1905		125 00
	H. F. Macdonald, salary as clerk, Sept. 1905		65 00
	Miss R. N. Abbott, salary as stenographer, Sept. 1905		43 33
	W. G. Chace, salary as electrical engineer, Sept. 1905		150 00
	S. B. Clement, salary as draughtsman, Sept. 1905		62 50
	S. P. A. Clement, salary as draughtsman, Sept. 30, 1905		20 00
	J. L. Englehart, for expenses, Sept. 1905		67 00
16	D. Murphy, for expenses, Sept. 1905		43 50
	Adams Furniture Co'y, for sectional book-case		13 05
	Ahearn & Soper, for telegraph supplies		162 00
	Art Metropole Ltd., for engineer's supplies		78 46
	J. H. Black, for pay rolls account, prospecting Cobalt townsites		1,152 28
	Bell Telephone Co'y, Toronto, long distance service		3 25
	Geo. L. Brewer, for hauling timber		4 50
	J. H. Bell, & Co'y, Haileybury, for dynamite, fuses, etc		55
	E. E. Bennett, carpenter work on Haileybury Station		6 00
	Bernard Cairns, for rubber stamps		90
	C. R. Ry. Coy's Telegraph, for telegrams		7 39
	Canada Carbon Co'y, Ltd., for 1 box of carbon paper		3 00
	Can. Fairbanks Co'y, Ltd., for motor car parts, etc		55 00
	Consumers Gas Co'y, for gas bill for offices		80
	Cobalt Assay Office, for assaying		1 00
	W. B. Cragg, for 12 tump lines		11 40
	Cobalt Building and Supply Co'y, for lumber, &c		9 41
	Darling Bros., valve stem patterns duplex pump		10 40
	Doheny & Grant, for meals supplied engineer's party		22 65
	Dreany Bros., for hardware supplies		53 60

DETAILED STATEMENT OF EXPENDITURE—*Continued.*

Oct. 16	Dominion Concrete Co'y, for sewer pipe	599 31
	Dominion Bridge Co'y, for erecting girder Montreal River bridge	150 00
	Ferguson & McFadden, for board bills	10 50
	Frothingham & Workman, for supplies, telegraph line	38 70
	Frost Wire Fence Co'y, Ltd., for wire gates	28 80
	James Foster, for engineer's supplies	20 00
	G. N. W. Tel. Co'y, for telegrams	3 44
	P. Gibbons, for meals and expenses	14 10
	Margaret Gorman, for rent of offices, North Bay	285 00
	Grand & Toy, Ltd., for office supplies	8 55
	Gazette Printing Co'y, Montreal, for advertising Cobalt sale	12 30
	Gurney Foundry Co'y, Ltd., for heating equipment at stations	214 80
	Herald Publishing Co'y, Montreal, advertising sale at Cobalt	16 50
	The "Haileyburian," advertising sale at Cobalt and tenders	20 80
	Herron's Livery, Liskeard, for delivering sand	9 75
	Hubbs Howe Co'y, for 1 roll paper	2 92
	F. H. Hopkins & Co'y, for 2 portable rail saws	350 00
	Hart & Riddell, for printing 2,000 letter heads	14 00
	W. H. Roebuck, for advertising sale Cobalt in "New Liskeard Herald"	4 80
	J. C. Johnson, for testing cement	80 00
	Arthur O. Lang, for shingle stain	17 60
	Little Bros., for lumber Haileybury station	4 64
	Lindsay & McCluskey, for cement	441 80
	J. T. Lovell, North Bay, for door hanger, &c	29 80
	G. A. McCarthy, amount of pay rolls for Sept., 1905	19,719 16
	G. A. McCarthy, for expenses Sept., '05	24 10
	G. A. McCarthy, For disbursements, September, 1905	437 45
	A. R. Macdonell, for sundry accounts	1,119 93
	A. R. Macdonell, for estimate, No. 36, under first contract	25,660 62
	A. R. Macdonell, for estimate, No. 16, under second contract	131,966 42
	Milne & Son, lumber for freight sheds, shops, etc	752 78
	Manitou Lumber Co., for windows and doors	38 40
	Montreal Star Publishing Co., advertising Cobalt sale	25 20
	W. Monds, for services as hydro-engineer on account of electric traction	60 00
	M. McKay, for meals, engineer's party	12 00
	James McBurney & Son, for lumber for shops, etc	242 20
	Traders Bank, account with H. Marceau & Son, lumber for shops, etc.	576 20
	C. Mortimore, for electric signals in office and installing	20 00
	F. J. Martin, for furniture, etc., in North Bay office	231 15
	National Life Assurance Co., for rent of offices, 25 Toronto street, Toronto, Sept. 12 to 30, 1905	75 00
	A. New, for board bills, Engineer's party	44 40
	New Ontario Trading Co., for towels, Engineer's party	80
	George H. Newton, for advertising Cobalt sale in "North Bay Despatch"	4 00
	J. J. O'Neill, for expenses for September, 1905	14 95
	J. J. O'Neill, for expenses for October, 1905	18 40
	Ottawa Citizen Co., for advertising sale at Cobalt	15 60
	D. O'Connor, for board bills for Engineer's party	6 30
	Office Specialty Mfg. Co., for desk and chair	35 00
	George Payette, Cobalt, for sharpening tools, etc	12 95
	Parke & Thorpe, for assaying at Cobalt	9 00
	John Paris, for expenses, August, 1905	17 70
	Pipe & Presley, for hardware supplies	20 58
	Purvis Bros., for hardware supplies	761 89
	Queen City Oil Co., for gasoline for motor car	8 46
	Rolph & Clark, Limited, for printing checks	13 50
	Rice Lewis & Son, for hardware supplies, etc	111 59
	Robinson & Greenwood, for 30 dozen eggs	8 40
	M. Rotchild & Son, for supplies for engineers	82 70
	Scott & Jamieson, for groceries and provisions	17 35
	St. James & Blanchet, for supplies for engineers	7 75
	John Sharpe, for constructing approaches to crossing	300 00
	Sherwin Williams Co., for paints, etc	390 25
	John Sears, for expenses, Sept., 1905	4 60

DETAILED STATEMENT OF EXPENDITURE;—*Continued.*

Oct. 16.....	William Sheppard, for sharpening tools	8 15
	John B. Smith & Son, for lumber for shops, etc	178 02
	D. E. Thomson, K.C., for salary as counsel for Sept., 1905	200 00
	Geo. Taylor Hardware Co'y, for supplies for engineers	14 85
	Toronto Weekly Railway & Steamboat Guide, subscription for October, 1905	2 60
	Toronto Daily Star, for advertising sale at Cobalt	16 80
	T. & N. O. R'y, North Bay, for freight charges proportion of payrolls and account deducted from Milne & Sons account for freight charges	5,024 88
	The A. R. Williams Machinery Co'y, for machinery, jacks, etc	338 60
	I. A. Young, for nut locks	68 85
	W. J. Blair, for surveying expenses	306 95
	A. J. Young, for groceries, provisions, etc	2,440 53
	Algoma Steel Co'y, Ltd., for payment on steel rails	40,000 00
	J. M. McNamara, North Bay, for fees and disbursements	346 16
Oct. 25.	H. W. Pearson, for petty cash	20 00
	The Treasurer of Ontario, for amount paid Bank of Montreal for interest charges, stamps, etc., on renewal of loan to November 15	126,247 87
Nov. 3	I. A. Young, Montreal, for Barclay nut fasteners	569 77
	C. B. Smith, for salary as consulting engineer for Oct.. '05	208 33
	H. W. Pearson, for salary as secretary-treasurer for Oct., '05	150 00
	A. J. McGee, for salary as general accountant for Oct., '05	125 00
	H. F. Macdonald, for salary as clerk for Oct., '05	65 00
	Miss R. N. Abbott, for salary as stenographer for Oct., '05	43 33
	John A. Macdonald, for salary as clerk for Oct., '05	45 00
	W. G. Chase, for salary as electrical engineer for Oct., '05	150 00
	W. Monds, for salary as hydraulic engineer for Oct. ,'05	150 00
	C. P. Fowler, for salary as electrical engineer for Oct., '05	127 50
	S. R. A. Clement, for salary as draughtsman, Oct., '05	60 00
	J. L. Englehart, for expenses Oct., '05	56 50
Nov. 7	S. B. Clement, for balance on account salary Sept., '05	25 00
Nov. 15	J. E. Armstrong, for board bills	18 00
	Art Metropole, Ltd., for engineers' supplies	34 54
	Adams Furniture Co'y, Ltd., office furniture	35 90
	J. H. Black, for payrolls, account prospecting town sites, etc	1,200 12
	Breakey's Cartage Co'y, for moving furniture from 24 King St. West to 25 Toronto Street	7 50
	Buffalo Mining Co'y, for dynamite	20 00
	Brown Bros., Ltd., for office stationery North Bay	23 98
	Bell Telephone Co'y, for telephone exchange	12 70
	C. P. Co'ys Tel. Co'y, for transmitting telegrams	5 39
	Canadian Fairbank Co'y, Montreal, for parts motor car	12 34
	R. J. Craig, for groceries and provisions	256 07
	W. G. Chace, for expenses October, '05	21 20
	Canadian Sewer Pipe Co'y, for drainage pipe	45 81
	Canadian Inspection Co'y, for inspecting spikes	8 40
	Crossen Car Mfg. Co'y, for baggage mail car and heating equipment	5,120 00
	Canadian General Electric Co'y, for wire tape, etc	26 72
	T. D. Carroll, for board bills engineer's party	20 20
	S. B. Clement, for expenses on location	4 75
	Dominion Bridge Co'y, for estimate *re* Blanche river bridge	36,000 00
	James S. Dobie, 1 bag of flour	7 00
	Dominion Typewriter Exchange, for typewriter ribbons, etc	4 75
	Dreany Bros., for hardware supplies	67 90
	Mrs. D. Delany, for board bills	1 05
	Doheny & Grant, for board bills	76 05
	Empire Lumber Co'y, for coal oil, etc	1 30
	J. R. Eaton, for lumber for freight sheds, etc	444 40
	K. Farah, for board bills	34 75
	Frost Wire Fence Co'y, for gates, hinges, etc	46 20
	Frothingham & Workman, for stamping bars	5 20
	Jas. Foster, for engineer's supplies	5 85
	J. F. Gillies, for board bills, etc	89 75
	J. N. Goodall, for railway fare and expenses	9 67
	Graham, Ferguson & Co'y, for board bills and lodging	3 00

DETAILED STATEMENT OF EXPENDITURE.—*Continued.*

Nov. 15	Gurney Foundry Co'y, for heating apparatus	620 41
	Grand & Toy, for office supplies	5 65
	G.N.W. Tel. Co'y, for transmitting telegrams	1 45
	George Gordon & Co'y, for lumber supplies	424 35
	R. B. Herron, for cream	8 10
	F. H. Hopkins, for railway supplies	724 66
	Hamilton Steel and Iron Co'y, for tie plates	1,848 64
	A. G. Joy, for railway fare	1 10
	R. H. Klock & Co'y, for team hire and board bills	10 74
	John Kay Son & Co'y, for carpets and laying same	48 40
	P. A. Lang, expenses for September, 1905	3 50
	John Loughrin, for 40 pair Indian snowshoes	200 00
	J. K. Macdonald, expenses Liskeard to Toronto	10 75
	J. H. Marshall, for lumber for stations, etc	108 52
	Montreal Steel Works, for rail braces	1,625 00
	G. A. McCarthy, for expenses October, 1905	18 95
	W. H. Mussen & Co., for track jacks, etc	539 00
	Manitou Lumber Co'y, for lumber, sashes, etc	318 18
	McGregor Ryan, for board bills, teaming, etc	72 50
	McDonald & Hay, for hardware supplied	13 48
	Wm. Milne & Son, for lumber for shops, etc	1,537 07
	North Bay Light, Heat & Power Co'y, for electric light and supplies	8 50
	S. Norfolk, for sharpening tools	1 50
	J. J. O'Neill, for expenses October, 1905	17 45
	Purvis Bros., for hardware supplies	634 25
	O'Boyle Bros., for sand for stations	27 75
	Office Specialty M'f'g Co'y, for vertical folders	6 75
	Norman W. Parlee, for sharpening tools	3 20
	Charles Potter, for hand level	4 50
	G. Poppleton, for repairing hot water heater	1 05
	Pipe & Presley, for hardware supplies	20 58
	Parks Lumbering Co'y, (paid to John Blanchet) for lumber, etc	353 15
	Rice Lewis & Son, for tools, etc	222 05
	M. Rothschild & Son, for groceries and provisions	17 53
	R. Parker, for meals, etc., Engineer's party	26 75
	George Russel, for freighting supplies	137 50
	James C. Ritchie (paid to Traders' Bank) for white pine	416 39
	E. Richards, for subscription to *Street Railway Journal*	3 00
	Rhodes, Curry & Co'y, Ltd., for 2 conductors' vans, etc	2,671 39
	Richardson & Co'y, North Bay, for hardware supplies	1,283 94
	Sexton & Co'y, for shelving, etc., for vaults	63 01
	R. Simpson, North Bay, for supplies	14 95
	James St. James, for supplies	5 15
	Scott & Jamieson, for hauling supplies	131 72
	G. G. Smith, for board bills	12 00
	John H. Shaw, for plans, etc	4 00
	Geo. Taylor Hardware Co'y, for dynamite, fuse, etc	13 70
	Toronto Bolt & Forging Co'y, for track spikes	896 90
	Toronto General Electric Co'y, for portable lamp, etc	3 85
	Toronto General Electric Co'y, for electric light	3 85
	Geo. H. Walker, for supplies	5 00
	Warwick Bros. & Rutter, for printing vouchers, etc	27 50
	A. R. Williams Machinery Co'y, Ltd., for machinery, etc	62 35
	C. E. Winter & Co'y, for groceries and provisions	48 68
	A. J. Young, Ltd., for groceries and provisions	1,284 79
	T. & N.O. Ry. (North Bay) for freight charges, etc., and amount deducted from A. R. Macdonell's and Wm. Milne & Sons for freight charges and proportion of pay rolls	8,528 30
	A. R Macdonell, for time, material and supplies	3,821 70
	A. R. Macdonell, estimate under first contract No. 37, for October	18,776 13
	A. R. Macdonell, estimate No. 17 under second contract, for October	126,095 91
	Wm. Young, for expenses September and October, 1905	27 35
	Blue Printing & Copying Co'y, for blue points	9 00
	D. E. Thomson, K.C., for salary as counsel, October, 1905	200 00
	H. Hartman, for fees and disbursements to October 1, 1905	58 59
	G. A. McCarthy, pay rolls October, 1905	19,561 49

DETAILED STATEMENT OF EXPENDITURE.—*Continued.*

Nov. 15....	G. A. McCarthy, for disbursements October, 1905	683 41
	B. M. Mulligan, for supplies for inspection trip	35 00
	D. Murphy, expenses for October, 1905	27 50
	Thos. N. McDonald, for right of way	58 00
	A. New, do	54 50
	Geo. Paget, do	42 00
	G. E. Forsythe, do	35 00
	Jas. Heard, do	6 30
	G. E. & H. A. James, do	102 40
	J. F. Peckover, do	12 90
	Lisgar Scott, do	10 00
	Richard Parker, do	23 80
	Wm. Dunlop, do	1 50
Nov. 18....	J. M. McNamara, do	25 00
	Arthur Caley, do	990 00
Nov. 23....	Algoma Steel Co'y, Ltd., for advance account steel rails	40,000 00
Nov. 24....	H. W. Pearson, for petty cash	20 00
	Wise & Middlemast, for gaining 266 poles, 19 miles	225 19
Dec. 1.....	Hiram Pipher, for right of way	18 90
	J. Stouffer, do	57 00
	S. Trevail, do	60 00
	J. Wright, do	42 00
	H. McKnight, do	42 00
	W. Jardine, do	18 00
Dec. 5.....	D. Watt, do	30 00
	C. B. Smith, for services as consulting engineer, November, 1905	208 33
	H. W. Pearson, for salary as secretary and treasurer, November, 1905	150 00
	A. J. McGee, for salary as general accountant, November, 1905	125 00
	H. F. Macdonald, for salary as clerk, November, 1905	65 00
	Mrs. R. N. Abbott, for salary as stenographer, November, '05	43 33
	J. A. Macdonald, for salary as clerk sec.-treas. office, November, 1905	45 00
	W. G. Chace, for salary as electrical engineer, November, '05	150 00
	S. R. A. Clement, for salary as draughtsman, November, '05	60 00
	C. P. Fowler, for salary as electrical engineer, November, '05	47 50
	W. Monds, for salary as hydraulic engineer, November, '05	96 00
4.....	The Department of Crown Lands, for timber dues, etc, 1903, 1904	16,437 56
7.....	R. J. Brittain, for right of way	35 90
11.....	Canadian Bank of Commerce, for drafts from the Dominion Iron and Steel Co'y for steel rails	98,295 58
15.....	J. H. Black, for payroll *re* construction of Cobalt siding	588 30
	G. A. McCarthy, for engineers' payrolls, November, '05	18,433 71
	G. A. McCarthy, for expenses during November, '05	21 75
	G. A. McCarthy, for disbursements, November, '05	115 35
	Wyse & Middlemast, for gaining poles, acct. construction of telephone line	197 56
	Wyse & Middlemast, for estimate No. 1 on telephone contract	5,131 80
	C. B. Smith, for expenses during November, '05	4 32
	J. H. Englehart, for expenses during November, '05	42 50
	D. E. Thomson, K.C., for salary as counsel, November, '05	200 00
	Art Metropole, for engineers' supplies	3 60
	Ann Arbor R.R., for fitting and labor on private car "Temagami,"	670 01
	Beardmore Belting Co'y, for belting, etc	227 29
	R. H. Baker, for cleaning carpets	2 97
	Bell Telephone Co'y, for long distance service	5 80
	Wm. Briggs, for binding Railway Journal	1 00
	J. H. Bell & Co'y, for blasting powder	10 28
	Bell Telephone Co'y for telephone exchange	13 10
	John Blanchett, for supplies, engineers' party	2 25
	C. P. R. Co's Telegraph, for telegrams, November '05	8 62
	John Bertram & Co'y, for machinery for new shops	1,941 80
	W. G. Chace, for expenses, November, '05	32 55
	The Canadian Inspection Co'y, for inspecting spikes	18 20
	D. Clark, for brick for shops at North Bay	210 37
	Cowan & Co'y, for machinery for shops at North Bay	771 50
	Chambers & McQuigge, for meats and supplies for engineers' party	697 45
	C. P. R'y Co'y, for rails, etc., for construction of sidings	7,420 50

DETAILED STATEMENT OF EXPENDITURE.—*Continued.*

Dec 15	Darling Bros., for valve cover for pump	6 75
	Thos. J. Dillon, for expenses, North Bay to Toronto, acct. James Bay Exploration	7 85
	Boheny & Grant, for labor and meals, *re* Jackson's party	65 00
	Dodge Mfg. Co'y, for pulleys, etc	136 55
	Doheny & Donovan, for meals and freighting	25 95
	H. Dreany, for board bills, Mr. Allan	4 50
	The Department of Crown Lands, for lumber dues, etc., 1905	2,920 72
	J. R. Eaton, lumber for freight sheds, etc	88 68
	James Foster, for engineers' instruments, etc	124 00
	K. Farah, for board bills for engineers' party	33 75
	J. F. Gillies, for board, etc., for E. Ashland	2 00
	Gillies Bros., Ltd., for board bills, J. N. Goodall and party	12 00
	G. N. W. Telegraph Co'y, for telegrams	5 51
	Grand & Toy, for stationery, office supplies	4 73
	Geo. Gordon & Co'y, lumber for shops, etc	757 55
	R. T. Gough, expenses, etc., October, '05	32 20
	The Gurney Foundry Co'y, for station heating equipment	16 00
	H. D. Graham, for cart and harness	60 00
	Fred Hilliard, tile for water stations	38 00
	F. H. Hopkins & Co'y, repairs handcars, etc	91 20
	The Hamilton Steel and Iron Co'y, for tie plates	3,546 53
	Hawkesbury Lumber Co'y, for board, J. H. Bird and party	1 50
	The Harris Tie Lumber Co'y, for cedar for culverts, etc	173 30
	Krick Bros., for lumber for foundations of stations	40 10
	John Kay & Son, for rugs for offices	60 00
	Kruger & Gohr, meals for engineers' party	8 39
	E. Leonard & Son, for machinery for new shops	1,265 00
	R. Lockwood, for expenses, September and October, '05	8 75
	London Bolt and Hinge Works, for track bolts	796 13
	Montreal Steel Works, Ltd., for rail braces	4,049 38
	McCaums & McKelvie, lumber for New Liskeard station	17 30
	W. H. C. Mussen & Co'y, for forge and water tanks	38 60
	James Morrison Brass Mfg. Co'y, for Ohio injectors, etc	312 60
	J. A. Miller, lumber for station platform	32 60
	Traders Bank, for acct. of H. Marcean & Son, lumber	1,740 75
	A. A. McIntosh, for meat supplied construction gang	62 93
	The Manitou Lumber Co'y, for hose couplings, etc	74 96
	National Life Ass'ce Co'y, rent of offices, October and November, '05	250 00
	A. New, for meals for men working on station heater	7 60
	The News Publishing Co'y, for one year's subscription	3 00
	Nova Scotia Steel and Coal Co'y, for angle bars	5,375 28
	J. J. O'Neill, for expenses, November, 1905	23 85
	D. O'Connor Co'y, for canoes and rent of canoes	304 61
	The Peck Rolling Mills Co'y, for railway spikes	11,190 64
	The D. Pike Co'y, Ltd, for tents, etc	80 25
	Purvis Bros, for hardware supplies	481 66
	Richardson & Co'y, for hardware supplies	86 86
	Claude H. Rogers, for expenses and railway fare	42 50
	M. Rothschild & Son, for supplies, engineer's party	3 00
	Rice Lewis & Son, for tools, for equipment of shops	441 30
	C. P. Sandberg, for inspecting and testing rails	1,218 00
	John Sears, for board and expenses, November, 1905	9 20
	Sexton & Co'y, Ltd, for putting fanlights in office, etc	15 20
	Scott and Jamieson, for meat supplied John Sears party	120 94
	F. J. Stouffer, for bricks, for Uno Park station	3 75
	John Sharpe, for pasture, for team, etc	25 75
	G. G. Smith, for board, J. H. Bird and assistant	7 00
	James St. James, for meat, for construction gangs	10 05
	T. & N. O. Ry, North Bay, for amount deducted from A. R. Macdonell's estimate to cover various accounts, due the operating department	19,636 26
	T. & N. O. Ry, for advance charges and freight on steel rails	46,386 73
	The Geo. Taylor Hardware Co'y, for hardware supplies	140 33
	The Toronto *World*, for one year's subscription	3 00
	T. S. Taylor, for board, J. A. Armstrong, etc	24 75

DETAILED STATEMENT OF EXPENDITURE.—*Continued.*

Dec. 15	The Thompson Stationery Co'y, for office supplies	5 95
	The Toronto Electric Light Co'y, electric light and supplies	7 57
	The Thomas Co'y for stationery	13 05
	Toronto Bolt & Forging Co'y for track bolts	205 14
	The A. R. Williams Machinery Co'y, for shop and track equipment	306 82
	Warwick Bros. & Rutter, for printing	30 00
	I. A. Young, Montreal, for nut fasteners	573 75
	A. J. Young, Ltd., for groceries and provisions	1,746 20
	A. R. Macdonell, for supplies and provisions	472 97
	A. R. Macdonell, for estimate No. 18, for November, on 2nd contract	98,691 98
	A. R. Macdonell, for estimate No. 38, for November, on 1st contract	6,111 00
	Wm. Young, for expenses	7 05
	H. McEachren, for board bills, telegraph gang	10 20
	Nipissing Foundry Mach. Co'y, for castings, etc	1,167 23
	H. W. Pearson, for petty cash	20 00
	Amos Heaslip, for taxes, on parts lot 10, con. 5, and lot 11, con. 6, Evanturel	12 19
	Wm. Salter, for right of way	296 17
	J. R. Metcalfe, for right of way	218 70
	Canadian Bank of Commerce, for draft account, Dominion Iron & Steel Co'y, for steel rails	21,515 16
1906		
Jan. 2	C. B. Smith, for salary as Consulting Engineer, December, 1905	208 33
	H. W. Pearson, for salary as secretary-treasurer, for December, 1905	150 00
	A. J. McGee, for salary as general accountant, for December, 1905	125 00
	H F. Macdonald, for salary as clerk, for December, 1905	65 00
	Ruth N. Abbott, for salary as stenographer, for December, 1905	43 33
	John A. Macdonald, for salary as clerk, for December, 1905	45 00
	W. G. Chace, for salary as electrical engineer, for December, 1905	150 00
	S. R. A. Clement, for salary as draughtsman, for December, 1905	60 00
	W. Monds, for salary as hydraulic engineer, for December, 1905	72 00
	Wm. D. Slater, for salary as stenographer, for December, 1905	20 00
15	H. W. Pearson, for expenses on line, for December, 1905	11 00
	W. G. Chace, for expenses, for December, 1905	17 90
	G. A. McCarthy, for expenses, for December, 1905	10 75
	G. A. McCarthy, for disbursements, for December, 1905	142 64
	G. A. McCarthy, for engineers and special gang pay rolls, December	17,296 00
	The Art Metropole, for engineer's supplies	45 93
	The Acton Burrow Co'y, for station signs, etc	40 30
	The Bell Tel. Co'y, for telephone exchange	9 18
	The Brown Bros., Ltd., for office supplies	7 60
	John Bertram & Co'y, Ltd., for discount on machinery	58 20
	John Blanchet, for supplies, for engineering parties, etc	28 80
	Cowan & Co'y, for discount on machinery	23 86
	Canadian Westinghouse Co'y, for electric supplies	73 62
	Victor C. Chapple, for 10 barrels	1 20
	J. Clark, for groceries, etc, for engineer's parties	226 46
	Crossen Car Mfg. Co'y, for heating equipment	157 38
	Canadian Portland Cement Co'y, for 125 sacks cement	300 00
	Canadian Fairbanks Co'y, for valves and fittings	235 49
	H. S. Campbell, for drug supplies	5 95
	Chaput & Edmonds, for board bills, fence inspector	26 35
	Chambers & McQuigge, for groceries, etc., engineer's party	131 52
	C. P. Ry., telegraph, for telegrams	13 79
	Canadian Inspection Co'y, for inspection of spikes, etc	188 12
	Department of Lands and Mines, for team hire and board	67 55
	Doheny and Grant, for board and lodging for locating engineer	7 60
	Davis & O'Connor, for chimneys	65
	Department of Crown Lands, for timber dues, 1905	88 96
	Mrs. J. Durant, for board bills for engineer's party	10 75
	J. R. Eaton, for lumber for station buildings, tanks, etc	532 90
	H. Eddison, for teaming supplies	1 50
	S. D. Eplett, for repairs to pumps, etc	6 55
	K. Farah, for board bills for engineer's party	4 50
	G.N.W. Tel. Co'y, for transmitting telegrams	1 13
	Grand & Toy, Ltd., for office supplies	13 70

DETAILED STATEMENT OF EXPENDITURE.—*Continued.*

Jan. 15	Hart & Riddell, for letter heads	$12 00
	F. H. Hopkins & Co'y, for rail bender, etc	112 69
	Harris Tie & Timber Co, for lumber for culverts, etc	728 27
	A. M. Hermiston, for board bills	13 50
	G. W. Hawkesworth, for vegetables for engineering party	13 50
	Joseph Joyce, for blankets for engineering party	10 50
	A. G. Joy, for supplies for boarding car	135 39
	W. J. Krick, for supplies for boarding car	28 80
	Krick Bros., for lumber for Uno Park Station	254 05
	London Bolt and Hinge Works, for track bolts	2,145 20
	Locomotive Machine Co'y of Montreal, for bridge floors	3,936 00
	A. H. Lefler, for board bills	11 48
	F. J. Martyn, for mattresses, furniture, etc	171 75
	Montreal Steel Works, Ltd., for freight charges	67 88
	Mail Printing Co., for subscription to Mail & Empire	4 00
	J. A. Margueratt, for sharpening tools	1 50
	J. M. McNamara, for legal expenses and disbursements to Dec., 1905	238 77
	A. R. Macdonnell, for supplies, transportation, etc	246 11
	J. H. Marshall, for lumber for stations, etc	312 57
	W. B. McLean & Co'y, for lumber for stations	58 27
	H. Marceau & Son, for lumber for stations, etc	50 99
	James McBurney & Son, for lumber for shops	228 78
	North Bay Light, Heat and Power Co'y, for gas bills	1 64
	J. J. O'Neill, for expenses, December, 1905	8 99
	Pipe & Presley, for supplies, &c., for construction gang	15 04
	Peck Rolling Mills Co'y, for track spikes	1,084 16
	Parks Lumbering Co'y, for lumber for section houses, etc	189 00
	R. Parker, for board bills, engineer's party	6 00
	John Paris, for expenses, December, 1905	12 00
	Purvis Bros., for hardware supplies	155 46
	The Peterborough Canoe Co'y, for paddles, exploration party	6 40
	R. M. Ryan, for supplies for engineer's party	227 85
	Rice, Lewis & Son, for hardware supplies	145 87
	J. W. Richardson, for paints, hardware supplies, etc	540 72
	E. A. E. Sullivan, for expenses James Bay exploration party	18 89
	John Sharp, for supplies for construction gangs	15 30
	St. James & Blanchet, for supplies for construction gangs	19 25
	James St. James, supplies for construction gangs	8 16
	S. Salmon & Co'y, for lumber for tanks, bridges, etc	82 20
	John H. Shaw, for surveying and expenses	234 45
	W. H. Salter, for washing blankets	77 30
	The James Smart Mfg. Co'y, for letter press	12 50
	R. M. Stewart, for sharpening tools	3 55
	Toronto Electric Light Co'y, for light and lamp shades	10 56
	Thomson, Tilley & Johnston, for costs, etc., in connection with Wallace tie suit	363 10
	Thomas S. Taylor, for transportation and expenses	17 75
	Joseph Taffle, for board bills engineer's party	5 25
	Thomson Stationery Co'y, for office supplies	2 95
	T. & N. O. Ry, car rental, supplies, etc	1,565 09
	Geo. Taylor Hardware Co'y, for hardware supplies, etc	167 58
	The A. R. Williams Machinery Co'y, for machinery for shops	28 72
	Wyse & Middlemast, for gaining telegraph poles	227 46
	Williams & Wilson, for 1 bar of steel	24 80
	Whitehouse & Bowser, for lumber for road crossings, etc	250 56
	A. J. Young, Ltd., for groceries and provisions	2,364 21
	Wm. Young, for expenses for December, 1905	8 15
	A. R. Macdonell, estimate No. 39 under 1st contract for December, '05	17,888 37
	" " 19 " 2nd " "	68,733 94
	Wyse & Middlemast, for telephone estimate No. 2 for December, 1905	4,929 20
	National Life Assurance Co'y, rent of offices for December, 1905	125 00
	Manitou Lumber Co'y, Ltd., for cedar posts for fences	50 00
	D. E. Thomson, K.C., for fee as counsel for December, 1905	200 00
	Chas. McIntyre, for reimbursement for fire losses	21 50
	C. B. Smith, for expenses for December, 1905	37 30
	J. L. Englehart, for expenses for December, 1905	59 25

DETAILED STATEMENT OF EXPENDITURE.—*Continued.*

Jan. 15	D. Murphy, for expenses for December, 1905	41	50
	C. B. Smith, for honorarium, October to December, 1905	250	00
	J. L. Englehart, for honorarium, October to December, 1905	250	00
	D. Murphy, for honorarium, October to December, 1905	250	00
	C. L. Russel, for reimbursement for fire losses	235	00
	John E. Russel, for 1 land pile driver and engine	400	00
	T. & N. O. Ry, amount deducted from Macdonell's estimate to cover various bills to the credit of operation	2,415	58
	Dodge Mfg. Co'y, for pulleys and freight	79	51
22	H. W. Pearson, for petty cash	20	00
		3,005,928	21
	Less rebates on pipe, steel rails, insurance, proportion of pay rolls paid by operation, bank interest, ties sold, unclaimed wages, etc.	47,683	63
		2,958,244	58

STATEMENT

Showing Expenditure on 1st Division between

	January.	February.	March.	April.	May.	June.
	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.
Sundries	2,462 66	29 40		84 57	991 43	60 87
Bank				81,468 00	1,785 52	
Shops					134 70	889 75
Pay rolls	41 00				17 41	
Engineer's construction	166,837 16	782 12	3,605 17	21,202 34	23,309 52	14,764 14
Clearing	3,273 31			1,512 00	239 15	459 99
Grubbing	687 61					
Bridges and culverts	32,795 46	6,427 99	618 83	2,949 76	1,858 57	325 56
Ties	203 49			16 50		50 25
Rails and fastenings	13,894 82	4 05			54 54	
Switches and frogs	130 94			2,106 00		
Tracklaying	2,382 94			123 75		
Sidings				132 50	25 60	2,998 76
Ballasting	9,394 60		21 15		81 79	9,980 22
Stations	3,563 74	3,985 77	3,682 70	5,613 48	799 51	4,758 52
Water stations	1,913 54	1,034 10	2 62		1,603 43	310 90
R.R. crossings and cattle guards				53 73		107 81
Telegraph line	54 32			320 71	1,381 42	40 65
Fencing	1,122 59				15 25	
Legal expenses	100 00	100 00	100 00	100 00	100 00	100 00
General expenses	276 96	298 01	1,202 92	400 74	266 78	190 80
Office expenses	239 82	330 32	162 28	220 01	335 69	304 58
Townsites	414 86	327 26	320 00	157 65	282 65	555 95
Prospecting townsites						
Plant and tools						
Construction equipment	659 70				33 50	
Section equipment						
Supplies	455 47				830 47	5 38
Rolling stock	31,183 09	482 17	3,157 96	913 54	15,826 06	37,516 74
Right of way	45 40	186 00	32 62	193 20	1,329 85	3,091 75
Freight sheds					228 99	257 75
Section houses	658 50	207 00			2,794 85	186 30
Miscellaneous buildings						497 84
Electric traction				306 64	476 66	1,025 00
Electric light plant						
Telephone line						
	272,791 98	14,194 19	12,906 25	117,875 12	54,803 34	78,479 49

No. 1.

North Bay and New Liskeard during 1905.

July.	August.	September.	October.	November.	December.	Total.	Credits.	
$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.
14 95	610 00	713 80	281 84	881 61	1,361 83	6,892 96	8,327 39	1,434 43
.....	2 75	.....	97,842 10	.....	.....	181,098 37	.....	181,098 37
3,469 23	2,430 84	2,989 21	3,197 66	3,341 68	1,808 35	18,261 42	.....	18,261 42
.....	.....	.....	.....	.....	.....	58 41	.....	58 41
2 78	519 48	828 00	8,015 93	12,042 95	12,330 24	264,239 83	.....	264,239 83
612 01	533 88	245 63	119 95	155 49	286 87	7,438 28	.....	7,438 28
.....	.....	.....	.....	.....	.....	687 61	.....	687 61
1,770 72	3,656 54	3,055 49	3,997 20	3,693 80	4,505 24	65,655 16	247 52	65,407 64
.....	212 02	65 55	677 10	8,108 08	.....	9,332 99	1,629 61	7,703 38
60 93	1,176 48	5,386 29	.....	12,278 65	4 90	32,860 66	46 20	32,814 46
19 11	55 49	10 57	.....	72 22	80 56	2,474 89	.....	2,474 89
.....	37 10	412 42	265 00	.....	.....	3,221 21	.....	3,221 21
6,250 13	1,874 05	2,134 13	2,961 51	5,546 19	3,324 33	25,247 20	.....	25,247 20
34,184 93	30,689 57	26,462 29	18,545 15	2,055 56	10,415 48	141,830 72	.....	141,830 72
6,798 57	938 32	1,746 18	801 14	1,486 99	1,096 72	35,271 64	81 64	35,190 00
398 34	497 54	599 49	1,367 91	1,659 32	1,629 95	11,017 14	130 74	10,886 40
1,016 98	838 23	783 13	602 59	515 78	650 64	4,568 89	.....	4,568 89
2,267 36	1,223 51	1,864 80	1,386 21	2,184 15	862 89	11,586 02	100 09	11,485 93
.....	56 85	1,387 62	.....	29 50	134 18	2,745 99	.....	2,745 99
383 75	100 00	100 00	100 00	100 00	338 77	1,722 52	383 32	1,339 20
291 37	347 30	291 81	304 16	288 89	336 35	4,496 09	1,151 13	3,344 96
287 36	1,077 64	619 60	287 17	841 35	399 24	5,105 06	1,079 26	4,025 80
271 49	952 02	1,521 74	517 50	114 21	246 99	5,682 32	.....	5,682 32
181 88	1,117 47	1,293 17	883 45	.....	.....	3,475 97	.....	3,475 97
323 40	150 58	495 76	317 18	5,474 84	416 15	7,177 91	.....	7,177 91
1,852 51	448 81	25 24	266 54	139 82	22 15	3,448 27	.....	3,448 27
.....	816 00	377 69	.....	227 59	156 89	1,578 17	.....	1,578 17
216 69	16 56	231 53	47 80	96 75	38 36	1,939 01	.....	1,939 01
531 72	10,211 09	71 01	5,294 55	1,035 79	907 89	107,131 61	1,139 16	105,992 45
436 90	5,559 40	521 16	.....	1,293 70	.....	12,689 98	.....	12,689 98
1,875 68	3,775 02	1,432 85	1,830 49	835 20	202 25	10,438 23	.....	10,438 23
1,981 57	352 90	795 55	841 43	665 34	794 64	9,278 08	.....	9,278 08
602 55	952 84	159 02	51 75	89 21	204 76	2,557 97	.....	2,557 97
742 50	486 74	692 50	1,129 51	1,195 81	679 23	6,734 59	18 37	6,716 22
.....	.....	.....	.....	.....	356 74	356 74	.....	356 74
.....	.....	.....	.....	5,554 55	5,105 30	10,659 85	.....	10,659 85
66,845 41	71,717 02	57,313 23	151,932 82	72,005 02	48,097 89	1,018,961 76	14,334 43	1,004,627 33

STATEMENT

Showing expenditure on account of extension

Construction.	January.	February.	March.	April.	May.	June.	July.
	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.
Sundries	1,417 55	535 46	3,954 64	239 06	818 99	404 11	251 78
Bank				23,652 00	518 38	1 00	
Pay Rolls	1,685 19	2,343 55	2,884 42	2,998 32	2,753 84	2,837 32	2,269 09
Engineer's Construction	21,862 17	37,972 94	85,722 85	89,080 51	83,666 55	139,863 20	99,329 33
Clearing	3,055 50	3,150 00	3,109 05	1,595 79	1,033 20	659 60	1,464 75
Grubbing	600 75	337 50	418 50		695 25		2,389 50
Bridges & Culverts	5,963 86	945 20	11,666 11	8,641 65	18,460 27	16,488 10	25,727 07
Ties	22,212 33	330 00	5,197 20	418 62	23,312 38	79 43	754 78
Rails & Fastenings	2,530 10	814 20	3 55			40,000 00	
Switches & Frogs	845 10			270 00			
Tracklaying	5,139 92				35 13		
Ballasting							
Stations							
Water Stations	7 70						
R.R. Crossings and Cattle Guards				105 00			
Telegraph Line	1,049 56			900 00	841 48	86 50	192 24
Fencing	26 61			12 50	1,872 04	2,321 94	3,444 60
Legal Expenses	100 00	100 00	100 00	100 00	100 00	100 00	100 00
General "	369 05	297 96	214 66	197 79	300 56	421 27	444 52
Office "	510 51	77 57	339 84	228 88	354 57	307 18	1,023 75
Supplies "	5,410 93	2,389 22	1,798 79	150 49	476 79	509 35	461 04
Right of Way							
	72,786 83	49,293 60	115,409 61	128,590 61	135,239 43	204,079 00	137,852 45
Location.							
Sundries	497 94	285 00	932 32	182 60	532 91	98 99	210 20
Supplies	978 17	28 40	364 37	11 00			856 51
Pay Rolls	729 69	2,579 43	1,719 95	1,628 54	1,466 45	972 80	841 79
	2,205 80	2,892 83	3,016 64	1,822 14	1,999 36	1,071 79	1,908 50
	74,992 63	52,186 43	118,426 25	130,412 75	137,238 79	205,150 79	139,760 95

No. 2.

northerly from New Liskeard during 1906.

August.	September.	October.	November.	December.	Total.	Credits.	
$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.
49 35	208 06	90 54	586 66	182 15	8,738 35	198 00	8,540 35
.....	5 10	28,405 77	.....	.....	52,582 25	.....	52,582 25
2,352 83	2,489 09	2,926 61	2,196 66	1,802 88	29,539 80	.....	29,539 80
135,874 48	110,358 61	108,636 68	87,874 60	54,484 71	1,054,726 63	.....	1,054,726 63
157 50	154 35	1,050 53	283 18	1,756 35	17,469 80	.....	17,469 80
3,866 40	1,034 10	1,102 95	1,053 00	.....	11,497 95	.....	11,497 95
69,046 08	53,044 06	7,945 55	20,108 51	8,356 31	246,392 77	.....	246,392 77
652 79	1,728 25	.....	11,383 00	418 45	66,487 23	.....	66,487 23
80,104 31	42,198 84	40,555 19	157,382 48	3,419 93	367,008 60	.....	367,008 60
.....	.....	.....	.....	270 00	1,385 10	.....	1,385 10
.....	1,800 00	360 00	720 00	2,160 00	10,215 05	.....	10,215 05
46 95	1,891 05	5,954 40	10,368 00	1,764 00	20,024 40	.....	20,024 40
.....	.....	646 27	1,642 09	626 46	2,914 82	.....	2,914 82
.....	.....	.....	855 50	.....	863 20	.....	863 20
.....	.....	.....	123 75	.....	228 75	.....	228 75
.....	1 88	9 00	.....	581 70	3,662 36	.....	3,662 36
4,952 82	543 40	1,036 80	3,135 15	75 00	17,420 86	.....	17,420 86
100 00	100 00	100 00	100 00	100 00	1,200 00	383 36	816 64
315 44	293 72	292 73	259 70	232 87	3,640 27	740 66	2,899 61
1,065 40	614 16	892 05	1,014 36	917 66	7,345 93	1,033 17	6,312 76
212 87	725 59	558 44	932 35	587 62	14,213 48	.....	14,213 48
.....	.....	58 59	946 37	.....	1,004 96	.....	1,004 96
298,797 22	217,190 26	200,622 10	300,965 36	77,736 09	1,938,562 56	2,355 19	1,936,207 37
169 94	1,254 75	70 65	278 73	290 20	4,804 23	.....	4,804 23
34 55	536 39	530 96	396 02	2,497 73	6,234 10	.....	6,234 10
973 77	1,248 65	817 83	1,970 12	4,085 78	19,034 80	.....	19,034 80
1,178 26	3,039 79	1,419 44	2,644 87	6,873 71	39,073 13	.....	30,073 13
299,975 48	220,230 05	202,041 54	303,610 23	84,609 80	1,968,635 69	2,355 19	1,966,280 50

RECAPITULATION.

STATEMENT No. 1: Shewing expenditure on Division 1, between North Bay and New Liskeard for year ending Dec. 31st, 1905		$1,004,627 33
STATEMENT No. 2: Shewing expenditure on Division 2 extension, northerly from New Liskeard for year ending Dec. 31st, 1905.		1,966,280 50
		$2,970,907 83
By proceeds from car rental, sale cordwood, interest, etc.	$19,622 42	
By amount unclaimed wages	273 08	19,895 50
		$2,951,012 33
To amount advanced Chief Engineer	2,771 00	
" " " on account James Bay exploration	4,461 25	7,232 25
		$2,958,244 58

STATEMENT showing total expenditure

Item.	Location, 1901.	Location, 1902.	Construction, 1902.	Location, 1903.	Construction, 1903.
	$ c.	$ c.	$ c.	$ c.	$ c.
Sundries	1,308 93	3,389 04	2,000 37	2,045 14	10,964 34
Pay rolls	6,413 88	13,874 00	4,322 28	11,345 47	28,752 59
Supplies	2,900 31	5,010 60	2,930 63	1,691 62	12,960 75
Office expenses	35 15	1,755 79	3,092 31	.....	5,611 77
General do	.....	.....	3,200 73	.....	14,466 81
Legal do	.....	714 00	1,442 00	.....	5,659 18
Engineer's construction	.....	.....	113,440 81	.....	1,156,527 79
Right of way	.....	.....	1,571 00	.....	10,829 30
Ties	.....	.....	570 06	.....	65,681 86
Telegraph lines	.....	.....	86 63	.....	9,489 57
Fencing	.....	.....	793 60	.....	5,403 31
Cordwood	.....	.....	927 00	.....	.....
Bank interest	.....	.....	168 95	.....	38,412 98
Rails and fastenings	.....	.....	.....	.....	326,103 03
Switches and frogs	.....	.....	.....	.....	5,864 12
Track laying	.....	.....	.....	.....	20,579 84
Ballasting	.....	.....	.....	.....	37,599 79
Incidentals	.....	.....	.....	.....	75 00
Rolling stock	.....	.....	.....	.....	73,789 56
Freight sheds	.....	.....	.....	.....	1,377 55
Clearing	.....	.....	.....	.....	.....
Grubbing	.....	.....	.....	.....	.....
Stations	.....	.....	.....	.....	.....
Bridges and culverts	.....	.....	.....	.....	.....
Water tanks	.....	.....	.....	.....	.....
Section houses	.....	.....	.....	.....	.....
Railroad crossings and cattle guards	.....	.....	.....	.....	.....
Shops	.....	.....	.....	.....	.....
Sidings	.....	.....	.....	.....	.....
Telephone line	.....	.....	.....	.....	.....
Plant and tools	.....	.....	.....	.....	.....
Construction equipment	.....	.....	.....	.....	.....
Section equipment	.....	.....	.....	.....	.....
Miscellaneous and buildings	.....	.....	.....	.....	.....
Electric traction	.....	.....	.....	.....	.....
Electric light plant	.....	.....	.....	.....	.....
					1,830,149 14
Less proceeds car rental, interest, sale cordwood, etc	.....	.....	.....	.....	228 40
Townsites	.....	.....	.....	.....	.....
Prospecting town sites	.....	.....	.....	.....	.....
Advance chief engineer account	.....	.....	.....	.....	.....
Advance James Bay exploration %	.....	.....	.....	.....	.....
Less unclaimed wages	.....	.....	.....	.....	.....
	10,658 27	24,743 43	133,846 57	15,082 23	1,829,920 74

SUMMARY.

Location	$103,943 25
Construction	6,820,910 77
Exploration	6,317 90
Rolling stock	372,896 94
Freight sheds	11,832 28
Section houses	17,087 60
Stations	38,328 00

to December 31st, 1905.

Exploration, 1903.	Exploration, 1904.	Location, 1904.	Construction, 1904.	Location, 1905.	Construction, 1905.	Total.	
$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	
415 65	161 30	3,054 45	6,219 75	4,804 23	7,105 92	41,469 12	
3,552 49	.....	15,486 52	29,809 08	19,034 80	29,598 21	162,189 52	
1,873 04	314 52	4,568 07	7,033 29	6,234 10	16,152 49	61,669 42	
.....	.....	237 45	4,510 03	.....	10,338 56	25,581 06	
.....	.....	8 85	9,989 62	.....	6,244 57	33,910 58	
.....	.....	.....	2,400 00	.....	2,155 84	12,371 02	
.....	.....	.....	1,190,687 08	.....	1,318,966 46	3,779,622 14	
.....	.....	.....	750 00	.....	13,694 94	26,845 24	
.....	.....	.....	65,905 71	.....	74,190 61	206,348 24	
.....	.....	.....	11,652 93	.....	15,148 29	36,377 42	
.....	.....	.....	9,683 27	.....	20,166 85	35,347 03	
.....	.....	.....	.....	.....	.....	927 00	
.....	.....	.....	262,553 96	.....	233,680 62	534,816 51	
.....	.....	.....	299,194 47	.....	399,823 06	1,025,120 56	
.....	.....	.....	7,870 40	.....	3,859 99	17,594 51	
.....	.....	30 85	31,735 95	.....	13,436 26	65,782 90	
.....	.....	.....	85,201 52	.....	161,855 12	284,656 43	
.....	.....	.....	.....	.....	.....	75 00	
.....	.....	.....	193,114 93	.....	105,992 45	372,896 94	
.....	.....	.....	16 50	.....	10,438 23	11,832 28	
.....	.....	.....	30,105 90	.....	24,908 08	55,013 98	
.....	.....	.....	22,258 34	.....	12,185 56	34,443 90	
.....	.....	.....	223 18	.....	38,104 82	38,328 00	
.....	.....	.....	163,481 56	.....	311,800 41	475,281 97	
.....	.....	.....	17,536 93	.....	11,749 60	29,286 53	
.....	.....	.....	7,809 52	.....	9,278 08	17,087 60	
.....	.....	.....	.....	.....	4,797 64	4,797 64	
.....	.....	.....	.....	.....	18,261 42	18,261 42	
.....	.....	.....	.....	.....	25,247 20	25,247 20	
.....	.....	.....	.....	.....	10,659 85	10,659 85	
.....	.....	.....	.....	.....	7,177 91	7,177 91	
.....	.....	.....	.....	.....	3,448 27	3,448 27	
.....	.....	.....	.....	.....	1,578 17	1,578 17	
.....	.....	.....	.....	.....	2,557 97	2,557 97	
.....	.....	.....	.....	.....	6,716 22	6,716 22	
.....	.....	.....	.....	.....	356 74	356 74	
			2,459,743 92		2,931,676 41	7,465,676 29	
.....	.....	.....	19,019 63	.....	19,622 42	38,870 45	
							7,426,805 84
.....	.....	.....	.....	.....	.....	.....	6,321 58
.....	.....	.....	.....	.....	.....	.....	3,475 97
.....	.....	.....	.....	.....	.....	.....	2,771 00
.....	.....	.....	.....	.....	.....	.....	4,461 25
							7,443,835 64
.....	.....	.....	.....	.....	.....	.....	273 08
5,841 18	475 82	23,386 19	2,440,724 29	30,073 13	2,912,053 99	7,426,805 84	7,443,562 56

SUMMARY.—*Concluded.*

Water stations	$29,286 53
Shops	18,261 42
Plant and tools	3,448 27
Section equipment	1,578 17
Miscellaneous buildings	2,557 97
Electric light plant	356 74
Total expenditure to Dec. 31st, 1905	$7,426,805 84

GENERAL BALANCE SHEET.

Capital Account.

Liabilities.

Loan from Province of Ontario		$5,840,004 00
Advances from Province of Ontario		1,636,164 27
Unclaimed wages		273 08
		$7,476,441 35

Assets.

Cost of road and equipment to Dec. 31st, '05	$7,465,676 29	
Less proceeds from sale of wood, car rental, and interest on deposits	38,870 45	
		$7,426,805 84
Expended on townsites		6,321 58
Expended on prospecting townsites		3,475 97
Expended on James Bay appropriation		4,461 25
Chief Engineer's Petty Account		2,771 00
Cash in Metropolitan Bank	41,872 10	
Less cheques outstanding	9,266 39	
		32,605 71
		$7,476,441 35

GENERAL BALANCE SHEET, REVENUE ACCOUNTS—YEAR ENDING DECEMBER 31, 1905.

Liabilities.

Accounts payable, including December pay-rolls	$48,434 36	
Car mileage balances	2,866 62	
Unclaimed wages	49 80	
Profit and loss	13,948 05	
		$65,298 83

Assets.

Agents' and Conductors' balance	$8,351 63	
Accounts collectible	24,313 00	
Foreign ticket balance	5,233 38	
Fuel and supplies on hand	13,587 45	
Superintendent's petty account	700 00	
H. W. Pearson, treasurer	13,113 37	
		$65,298 83

PROFIT AND LOSS ACCOUNT.

Year Ending Dec. 31st, 1905.

Credits.

By net revenue, year ending Dec. 31st, 1905	$113,948 05

Debits.

To proceeds from operation paid to the Treasurer of Ontario	$100,000 00
Balance carried forward	13,948 05
	$113,948 05

REVENUE ACCOUNT, DECEMBER 31st, 1905.

Passenger earnings	$108,681 76	
Mails and express	7,804 85	
Freight earnings	121,530 46	
Telegraph earnings	4,697 07	
Miscellaneous earnings	11,006 41	
Gross earnings		$253,720 55
Maintenance of way and structures	$25,072 89	
Maintenance of equipment	12,533 68	
Conducting transportation	88,342 41	
General expenses	13,823 52	
Total operating expenses		139,772 50
Net earnings from operation		$113,948 05
Percentage of operating expenses to gross earnings	55%	

QUARTERLY STATEMENT EARNINGS AND EXPENSES YEAR ENDING DECEMBER 31st, 1905.

Receipts.	March.	June.	September.	December.	Total.
	$ c.	$ c.	$ c.	$ c.	$ c.
Passenger	9,753 16	18,209 97	41,419 10	39,299 53	108,681 76
Mails and Express	805 83	1,384 65	2,565 85	3,048 52	7,804 85
Freight	12,932 03	26,752 44	35,269 03	46,576 96	121,530 46
Telegraph	184 44	764 22	2,010 15	1,738 26	4,697 07
Miscellaneous	1,610 60	2,424 60	4,065 35	2,905 86	11,006 41
	25,286 06	49,535 88	85,329 48	93,569 13	253,720 55
Expenditure.	86%	53%	47%	55%	Total.
Maintenance, way and structures	5,879 99	5,030 24	5,657 14	8,505 52	25,072 89
Maintenance of equipment	764 80	1,319 19	4,869 34	5,580 35	12,533 68
Conducting Transportation	14,126 11	16,598 71	25,662 78	31,954 81	88,342 41
General Expenses	1,124 89	3,502 01	4,273 57	4,923 05	13,823 52
	21,895 79	26,450 15	40,462 83	50,963 73	139,772 50
Net Result of Operation	3,390 27	23,085 73	44,866 65	42,605 40	113,948 05

DETAIL OF OPERATING EXPENSES, YEAR ENDING DECEMBER 31st, 1905.

Maintenance of Way and Structures.

Repairs of roadway	$20,367 73	
Superintendence	629 15	
Ballast and ballasting	46 65	
Clearing of snow	3,083 43	
Repairs and renewals of bridges and culverts	82 91	
Repairs and renewals of fences, road crossings, signs and cattle guards	348 71	
Repairs and renewals of buildings and fixtures	217 89	
Repairs and renewals of telegraph	295 67	
Stationery and printing	75	
		$25,072 89

Maintenance of Equipment.

Superintendence	$1,295 28	
Repairs and renewals of locomotives	7,923 19	
Repairs and renewals of passenger cars	1,226 30	
Repairs and renewals of freight cars	1,342 88	
Repairs and renewals of work cars	490 39	
Repairs and renewals of shop machinery and tools	39 99	
Stationery and printing	87 27	
Other expenses	128 38	
		12,533 68

Conducting Transportation.

Superintendence	$3,775 58	
Engineers and firemen, passenger	3,263 72	
Engineers and firemen, freight	5,276 95	
Round house men	631 32	
Fuel for locomotives	34,642 14	
Water supply for locomotives	2,004 70	
Oil, tallow and waste for locomotives	942 94	
Other supplies for locomotives	312 78	
Train service, passenger	4,053 32	
Train service, freight	6,587 19	
Train supplies and expenses	2,216 93	
Switchmen, flagmen and watchmen	164 00	
Telegraph expenses	5,093 36	
Station service	4,272 95	
Station supplies	1,175 74	
Switching charges balance	5,056 89	
Car mileage balance	5,273 24	
Hire of equipment	235 80	
Loss and damage	337 45	
Injuries to persons	1 00	
Clearing wrecks	287 53	
Advertising	54 23	
Rents for tracks, yards and terminals	1,593 99	
Stationery and printing	1,088 66	
		88,342 41

General Expenses.

Salaries of general officers	$4,969 03	
Salaries of clerks and attendants	2,984 46	
General office expenses and supplies	1,301 41	
Insurance	3,273 78	
Law expenses	909 79	
Stationary and printing (gen'l offices)	275 05	
Other expenses	50 00	
Guarantee premiums	69 00	
		13,823 52
Grand total		$139,772 50

TRAIN FREIGHT AND PASSENGER STATISTICS.

Train Mileage.

Passenger trains	45,538
Freight "	21,080
Mixed "	52,197
	118,815

Car Mileage.

Passenger cars	258,715
Freight cars	873,689
	1,132,404

Passenger Traffic.

Passengers carried	86,648
Passengers carried one mile	4,765,106
Average distance travelled by passenger (miles)	55
Average amount received from each passenger	$1 25
Average amount received from each passenger per mile	.023

Freight Traffic.

Tons of freight carried	99,192
Tons of freight carried one mile	6,624,019
Average haul freight, miles	67
Average amount received for each ton of freight	$1 22
Average amount received per mile for each ton of freight	.018

CLASSIFIED STATEMENT OF TONNAGE.

Commodity.	Tonnage.
Merchandise	6,478
Grain	2,763
Flour	788
Mill feed	107
Lumber and square timber	27,822
Logs	5,293
Bark	472
Wood	496
Pulpwood	1,529
Live stock	1,428
Pork	38
Hay	2,740
Coal	15,904
Brick and cement	1,882
Stone	565
Minerals	2,219
Butter and cheese	23
Manufactured goods	8,870
Emigrants movables and stock	594
Iron and steel	73
Household goods and furniture	178
Steel rails and all others	18,930
Total	99,192

CHIEF ENGINEER'S REPORT.

North Bay, Jan. 24th, 1906.

H. W. Pearson, Esq.,
Secretary-Treasurer, Toronto.

Dear Sir,—I beg to present herewith my annual report for the year ending December 31st, 1905.

Division No. 1.

Roadbed Construction.—A. R. Macdonnell, Contractor.

Trestle Filling.—As soon as the frost left the ground the contractor began filling in the temporary trestles of which there were a great number. This work has been completed with the exception of the trestle at the 68th mile, which is at present being proceeded with.

A short permanent trestle at mileage 83¾ will, on account of the poor holding bottom, be filled in before the contractors finish their work.

Ballasting.—Ballasting was started about July 1st and completed about the middle of November. This took more material than was anticipated on account of sink holes developing through the muskeg country south of Redwater, and the necessity of widening many narrow banks.

All sink holes were filled without accident and with slight delay to traffic.

This whole division has now received two lifts of ballast and the roadbed is of a solid, durable nature.

A large amount of filling was necessary around the stations at Haileybury and Cobalt to provide suitable unloading facilities. This was done by the contractors.

Fencing.—Fencing was built from mile 104 to mile 101 through the Cobalt region, and the fencing previously built was put in thorough repair.

Building Construction.—O'Boyle Bros., Contractors.

The following stations were completed and opened for traffic during the season: Haileybury, Cobalt, Latchford, Temagami.

Section houses were built at the following points: Widdifield, Bushnell, Mulock, Redwater (2), Moose Lake, Doherty, Riddle, Temagami, Otter, Latchford, Cobalt.

Telephone Construction.—Wyse & Middlemist, Contractors.

Under contract with Wyse & Middlemist, of Toronto, to construct a four copper wire telephone line from North Bay to Temagami, and one of two wires from this point to New Liskeard. The line has been built to the 20th mile from North Bay, and the cross arms have been placed as far as the 47th mile. Telephones have been installed in the stations at North Bay Junction and Widdifield.

Construction by Employees of the Commission.—Buildings and sidings.

Haileybury.—At Haileybury a through siding was laid behind the station to give unloading accommodation to the people of that town. This siding is capable of holding twenty-six (26) cars.

A freight shed 30 ft. x 40 ft. was built, and a station signal put in position.

Temagami Lakes and Islands.

General View of Cobalt

View of La-Rose and O'Brien's Mines.

Sawmill at Latchford.

Sawmill at Latchford.

Section House.

Machine Shop at North Bay.

Viaduct 1st crossing Blanche River.

When the heating system of the station was used early in the season some slight changes were found necessary in order to make it work satisfactorily.

Argentite.—At Argentite, mile 105½, a through siding to hold ten cars (10) was built on the east side of the track to accommodate the mine owners in the Kerr Lake district.

Cobalt.—At Cobalt a freight shed with the necessary platforms was provided, 30 ft. x 60 ft.

A through siding was built behind the station and freight shed to accommodate local traffic. This gives siding room for about eighteen cars (18). The building of this siding necessitated considerable rock excavation, but the congested state of traffic at this point made this construction absolutely necessary.

Some slight alterations in the interior arrangements of the station was made to provide additional office room.

A furnace room was provided below the floor so as to give more waiting room accommodation.

A station signal was provided and erected.

Gillies.—At Gillies Depot sidings to hold twenty-eight (28) cars have been built on the usual siding agreement.

Latchford.—At Latchford a freight shed 30 ft. x 40 ft., with necessary platforms was provided. A coal bin 12 ft. x 24 ft. was built.

A station signal was erected.

The water service was put into operation, the water being pumped from the Montreal River about 250 feet distant.

Sidings to the total length of 3,658 feet have been built on the usual siding agreement to accommodate the large saw mill of the Empire Lumber Company.

A siding was also put in just south of the Montreal River crossing for Salmon Brothers saw mill. It is 803 feet long, and was also built under the usual siding agreement.

Johnson.—At Johnson a section house similar to those built by the contractors was provided.

Rib Lake.—At Rib Lake a section house similar to that at Johnson was put up.

Smallman. At Smallman, mile 81½, a siding to hold six cars was put in to accommodate mine owners in the neighborhood. This was built on the usual siding agreement.

Temagami.—At Temagami the station was extended twenty feet northward to enlarge the restaurant, and the necessary changes made in the heating apparatus.

A station signal was placed in position.

A freight shed 30 ft. x 40 ft. was provided and a coal bin 12 ft. x 24 ft. built.

The water service was put in working order, pumping from Lake Temagami.

A cross over was put in between the through siding and the main line.

Redwater.—At Redwater a coal bin 12 ft. x 24 ft. was provided.

Diver.—At Diver, 40th mile, a through siding was built to hold fifty-six (56) cars. At this place, under agreement with the Commission, the Cleveland and Sarnia Lumber Co. built about six miles of track into their lumber limits, and at the main line built a "Y" connecting with our through siding.

Jocko.—At Jocko a freight platform 12 ft. x 40 ft. was provided.

Sidings to hold sixteen (16) cars were built for Mason and Gordon, and one to hold thirty (30) cars built for Munro and Coxford.

Mile 28.—At Mile 28 a siding to hold 19 cars was built under the usual siding agreement for Ferguson and McFadden.

Moose Lake.—At Moose Lake a combined open and closed shelter station was built and the tank pumping apparatus put in first-class order. A coal bin 12 ft. x 24 ft. was provided.

Mile 20 1-2.—At mile 20½ a siding to hold twenty-three (23) cars was built under the usual siding agreement for Messrs. Graham and Ferguson.

Widdifield.—At Widdifield some slight alterations were made in the station and heating apparatus.

A coal bin 12 ft. x 24 ft. was built, and the station signal placed in position.

Trout Mills.—At Trout Mills a shelter station with platforms was built.

Mile 2 1-2.—At mile 2½ a siding to hold eight (8) cars was built under the usual siding agreement to accommodate McLean's saw mill.

North Bay Junction.—At North Bay Junction the following building operations were completed:

Station and store-house, a building 30 ft. x 60 ft. was raised one storey to give increased store room and office accommodation; roadmaster's store-house, 20 ft. x 40 ft.; coal shed, 20 ft. x 120 ft.;coal bins (under platform), 35 ft. x 40 ft.; oil house, 18 ft. x 30 ft.; lime and cement storehouse, 12 ft. x 30 ft.; lumber shed, 20 ft. x 30 ft.; locomotive shop, 52 ft. x 152 ft.; boiler house, 15 ft. x 38 ft.; blacksmith shop, 18 ft. x 27 ft.; carpenter shop, 60 ft. x 75 ft.; carpenter shop, addition, 16 ft. x ft.

The following are in course of erection: Standard water tank, with 40,000 gals. Tub.; 2 coal docks, each 16 ft. x 112 ft.

The following equipment has been installed in connection with the locomotive shop: 60 h.p. boiler, 50 h.p. engine, planer, drill, shaper, 2 lathes, grind stone, emery wheels, small dynamo for lighting purposes.

Heating coils have been installed in the machine shop end, and two blacksmith's forges in the blacksmith shop.

A foundation has been built for the large wheel lathe recently purchased.

The following wood working machinery has been installed in the carpenter shop: Buzz planer, band saw, matcher, boring machine, saw machine.

1,287 feet of additional sidings were laid in connection with yard improvements.

To supply water to the tank a 12x12 well has been sunk.

Below will be found a summary of the work done in the shops here in connection with general road and equipment.

15 section tool houses, 10 ft. x 14 ft. were built, shipped out in knock-down condition and erected on the different sections.

Outhouses to the number of 24 were finished, loaded on cars and placed along the line in connection with the different stations and section houses.

41 yard limit boards were made and placed where required.

215 signals for snow-plows and flangers were also made and distributed.

Many articles of station furniture, such as tables, cupboards, etc., were manufactured for the different stations.

Rebuilding Telegraph Line.—The telegraph line was found to be of such poor character that it had to be completely rebuilt. New poles were put in where required, and the whole line well braced. In addition to this a second telegraph wire was strung. It required two gangs the best part of the season to complete this work. In connection with this much slashing of trees liable to fall upon the wires was done. Up to the present about 22 miles of slashing has been completed, and the worst trees cut down over the division.

Clearing.—The bush near all stations, section houses, tanks, etc., was cut down and the ground well burned to prevent the possibility of forest fires spreading and damaging the buildings.

Rock Cuttings.—Considerable work has been done taking down loose rock from rock cuts, and where necessary knocking off small points to give a clearance from the nearest rail of 6 feet. This work has been completed over 60 miles of the division.

Public Road Crossings.—21 public road crossings at rail level were properly guarded and the necessary cattle guards, signs, fences and drains provided. The following is a list of the mileages:

At North Bay Jct.	Through the Yard.
$\frac{1}{8}$ mile	$18\frac{3}{4}$
1st "	$103\frac{1}{2}$
$2\frac{1}{2}$ "	$106\frac{1}{4}$
$3\frac{1}{2}$ "	$107\frac{1}{2}$
$4\frac{1}{2}$ "	$110\frac{1}{2}$
$6\frac{1}{8}$ "	111
$8\frac{1}{2}$ "	$111\frac{1}{2}$
$10\frac{1}{2}$ "	112
$12\frac{3}{4}$ "	$112\frac{1}{8}$
$14\frac{1}{2}$ "	$112\frac{3}{4}$

Private Road Crossings.—31 private crossings were properly guarded, gates being placed and the necessary drainage provided along the railway ditches.

The work of properly grading and draining these road crossings has been in many cases very heavy. Few were properly formed at the time of construction. Through the clay country south of New Liskeard long approaches were in some cases needed, and proper fences had to be erected on each side of these approaches.

Bridges.—On account of the pile driving done on this division being of a very inferior character a large bridge gang was constantly employed this summer shimming up and making repairs, which should have been unnecessary so soon after construction.

At mile $45\frac{1}{2}$ the long low pile trestle was cut down, and the bank is now carried by a light gravel bank on heavy cross laying.

At mile $35\frac{1}{2}$ an additional 8 feet opening was provided, and a top of white pine put on the whole structure.

At mile $30\frac{1}{2}$ where at the time of construction a solid bank was built across a small creek, an opening is now being made to permit the floating of logs from Moose Lake into Jocko Lake.

Culverts.—Solid concrete steel tops were put on four of the small open culverts in the track; the steel for the balance is on hand and the tops will be put on next season. Those completed are at mileages 41, 44, $46\frac{1}{4}$ and 47.

On account of the bank sliding at Dickson's Creek the large culvert had to be extended in both directions in wood. To the east 84 feet and to the west 53 feet.

The following openings were provided under the track at the points named: Mile $\frac{1}{2}$, 10 inch vitrified pipe; mile $\frac{7}{8}$, 12 inch vitrified pipe; mile $39\frac{1}{2}$, 3x4 cedar culvert; mile $111\frac{3}{4}$, 3x3 cedar culvert.

At mile $110\frac{1}{2}$ a culvert 3 ft. x 4 ft. x 200 ft. long was built along the west side of track to prevent ditch becoming closed by sliding banks.

Track.—The following work has been done in addition to the general track maintenance, ditching, etc.

All switch stands, targets and connecting rods have been straightened and painted.

All main line switches have been supplied with lamps.

When the track was laid the guard rails were merely spiked. These have been strengthened by the insertion of three cast iron blocks and the whole securely bolted.

All curves over 4 degrees have been strengthened by the use of pressed steel rail braces.

Surveys, etc.—At New Liskeard two lines were located to the water front in the town, one started just north of the station and curved to the right, following the valley of the Wabis River to the docks on the south shore below the bridge. The other started south of the station and ran down through the south part of the town coming to the river side near its mouth.

Mile Post 109.—A line was located from this point to the shore of Lake Temiskaming near the stone wharf. This line gave heavier grades and more expensive work.

Cobalt.—At Cobalt a branch about three miles long was surveyed into the Kerr Lake mining region.

Mile Post 88.—From mile post 88 a line was surveyed to the Fountain Falls on the Montreal River. This was rather an expensive line, about 6 miles long with heavy grades.

Diver.—At Diver some time was spent by a Locating Party getting the best line into the timber limits of the Cleveland and Sarnia Lumber Co. The total length of this line as built is about 6 miles.

Mile 98.—From mile 98 a complete traverse was made of the Montreal River to a point about three miles below the Fountain Falls. The river was gauged to determine the flow, and the water powers at Hound Chute, Ragged Chute and Fountain Falls carefully investigated.

Townsites.—A party was employed almost constantly during the season at townsite work, principally at Cobalt. A complete contour survey of this place was first made to enable the town to be laid out in the proper manner, so that the streets could be placed to suit the topography. On account of the limited space at our disposal this method had later to be abandoned and the streets made parallel and at right angles to the mining location boundaries.

Track Centres, etc.—During the summer months a large engineering force was employed giving track centres and grades, cross-sectioning, ballast pits, etc., etc.

Second Division.

Roadbed Construction.—A. R. MacDonnell, Contractor.

The grading is practically completed to the 75th mile from New Liskeard, with the exception of the clay cutting known as Swanson's Cutting about the 37th mile, and that cutting about the 17th mile which, during the past season, was largely removed by steam shovel. Swanson's Cutting is of such a soft nature that it was found advisable to lay the track around it, and the work of removing it by steam shovel will be started at once. A few other cuts not yet quite completed will be finished before the rails reach them. A good many banks that were originally built narrow will require to be widened next season.

The last 25 miles on this 100 mile contract is being cleared, some grading started and preparations being made to push it to completion next season.

Ballast.—A ballast pit purchased by the Commission from J. M. Wallace was opened at Earlton and the worst spots in the track between New Liskeard and mile 33 were picked up.

The ballasting of the one and one-half mile branch into this pit is completed and all necessary plant in position, so that the ballasting can be continued as soon as the frost leaves the ground, and rapidly pushed to completion.

Track Laying.—The rails are laid to Boston Creek about mile 41, and a large timber trestle at this point is being built. A forest fire in July consumed the timber that had been gotten out for this structure, so that this present delay in building the trestle is unavoidable.

Sidings.—Sidings have been put in at the following points: Uno Parks, Thornloe, Earlton, Heaslip, Blanche River, 1st crossing, Charlton, Blanche River, 2nd crossing.

Fencing.—The right of way has been fenced from New Liskeard to the 33rd mile at the second crossing of the Blanche River.

Blanche River Bridges.—Dominion Bridge Co., Contractors.

The Blanche River bridges, one at the 25th mile and the other at the 33rd mile, have been erected and completed, except painting, which was left over until next season.

Building Construction.—O'Boyle Bros, Contractors.

The station at New Liskeard was completed early in the season and turned over to the Traffic Department on the first division.

Construction Work by Employees of the Commission:

New Liskeard.—At New Liskeard the station was sheeted over the plaster with hard pine and the heating apparatus put into working order.

A freight shed 30 ft. x 60 ft. was built.

A siding to hold nineteen (19) cars was built behind the station to accommodate local traffic.

A well 12 ft. x 15 ft. was sunk near the tank, and the tank put in proper working order.

A temporary engine shelter 32 ft. x 150 ft. was built to afford protection to engines in bad weather, and 1,371 feet of sidings laid in connection therewith.

Uno Park.—At Uno Park a foundation has been built for the station.

Earlton.—At Earlton a station foundation has been built similar to that at Uno Park.

Telegraph Line.—Some repairs were made on the telegraph line and a second wire strung, so that we now have direct connection from North Bay to White River.

Tie Inspection.—A complete re-inspection was made of all the ties supplied by T. Wallace & Son, on their last contract. The result showed that many ties were originally taken that did not conform to the specification. The contractors were paid on the basis of the second inspection. They brought action in the courts, but were non-suited at North Bay on November 21st.

Location.—The line is located to a point on the Black River, about 105 miles from New Liskeard. The maximum grade is .4 rising coming south, and .5 rising going north. The maximum curve is 4 degrees.

A trial line following the general course of the Abitibi River has been run 35 miles farther. One party is now locating from the south end of this line, and a second party has gone to the region where the Trans-continental location crosses the country between the Frederick House and Abitibi Rivers.

They will locate south on the best route to be found. This part of the line will be nearly all in clay, and of fairly light construction. Forest fires burned out our location party twice during the season, the last time in July, the cache at McDougall's chute containing provisions valued at about $2,000.00 was consumed, and the men escaped only with their instruments and the clothes they wore.

Exploration to James Bay.—Starting about July 1st an exploration party in charge of Mr. E. A. E. Sullivan, of Ottawa, as engineer, and accompanied by a geologist and timberman, went to James Bay by the Abitibi River, and made an exploration to get a general idea of the country, as well as to ascertain the probable facility with which a railway could be built.

I enclose herewith reports from the engineer and geologist.

The plans that were made of the estuaries of the Moose and Albany Rivers show water varying in depth from 5 to 20 feet, but the depths are so irregular that a very large amount of dredging would be required to make a satisfactory channel for vessels.

The timber through the country traversed by the party was as a rule small. From the junction of the Black and Abitibi Rivers to within one-half mile of Iroquois Falls it consisted chiefly of spruce and balsam, averaging 7 inches in diameter and giving about 9 cords of pulpwood per acre. This runs from the river only about 300 feet. It then becomes smaller and would only average about 50 per cent. of that next the river.

From Iroquois Falls 4 miles north the timber is larger with more poplar. This would average 13 inches diameter, giving 16 cords pulpwood per acre. This continues about three-quarter mile wide. It is small and scrubby farther inland. From this point to the foot of Limestone Falls the timber is practically all spruce and poplar mixed with small balsam. It would average about 9 cords of pulpwood per acre. This is from 300 to 100 feet wide along the river bank.

From Limestone Falls to the coast the timber becomes smaller, with some poplar, and averages about 5 cords of pulpwood per acre, and extends only from the river inland from 200 to 500 feet.

Some small white birch was seen along the route, but no other hard wood.

Any tamarac in the country is worm killed.

The party returned by way of Missanabie on the 19th of October. Coming across the height of land there was a snow fall of 5 inches.

Yours truly.

G. A. McCarthy,
Chief Engineer.

ENGINEER'S REPORT OF EXPLORATION SURVEY TO JAMES BAY.

Sir,—I have the honour to submit the following report on the exploration for a line of railway in the vicinity of the Abitibi River, from its junction with the Black River down to the Moose River, and thence to James Bay, and also the Harbour facilities to be had at the Moose and Albany Rivers. From instructions received by wire from the Commission in Toronto, I reported to you at North Bay on July 3rd, and after being delayed there for a week in order to procure men I went by way of New Liskeard to North Temiskaming and then across the long portage known as the Quinze to Klocks Depot, where I found my supplies and outfit awaiting me, having previously sent them under the charge of Mr. Wilson, the Geologist of the

party, Mr. Dillon, the expert timberman and my assistant, Mr. Rogers. Here I was also delayed owing to the canoes being rather small, but after looking around I managed to procure one (birch bark) at the North Temiskaming, and on July 15th at noon, left by way of the old Hudson Bay Route for the Abitibi River, arriving at my starting point July 28th. The season being so far advanced it gave me very little time to examine the country at any great distance from the river. From what I could see and from information received, I think the river valley affords the most feasible route. From the junction of the Black River, the Abitibi bends in a north-westerly direction for 4½ miles to Iroquois Falls. The west bank is from 6 to 8 feet high and continues level for a few hundred feet back, where a few points of low clay ridges come in from the south west. The soil is clay and a line would average about 15,000 cubic yards per mile. Small spring creeks come in about three to the mile and also one small river about half a mile from the Falls, which is 25 feet wide and 8 feet deep. From here the river bends to the north-east and falls 24 feet perpendicular over a rocky bluff. Rock side-hill continues for a mile below falls, this work will average about 25,000 cubic yards per mile, 50 per cent. rock. The river then bends back in a north-westerly direction and holds this course for 33 miles with the exception of four places where there are short bends to the north-east, this reaches the head of the Long Sault Rapids. The bank is from 8 to 10 feet high with low points of ridges coming in from the south west, which reach the bank of the river, but these disappear on approaching the head of the rapids, the soil is clay with a percentage of boulders and will average about 20,000 c.y. per mile, 30 per cent. rock. Small spring creeks come in three per mile and one 6 feet wide. From a point 3 to 4 miles from the head of the rapids, the line could be run in a more westerly direction towards the mouth of the Frederick House River, cutting off what is known as the big bend and shortening the distance considerably. The Long Sault Rapids are about 6 miles long with a fall of 75 feet, two decided drops—one at the head, 3 feet —and another at the foot 6 feet 6 inches. Along this part of the river the banks are from 25 to 30 feet high, the ridges follow the river, some of the cuttings will be rock with a stripping and will average about 25,000 cubic yards per mile, 40 per cent. rock.

For the next 8 miles, which reaches 1 mile below Island Portage, fall 5 feet, the work will be similar but curvature around big bend will be sharp as the river bends back to the south-west, making an angle of 120 degrees. From 3 miles above the junction of the Frederick House and Abitibi Rivers, the country is level and continues so for 19 miles to the head of Falls known as the Three Carrying Places—6 mile from the junction Driftwood river comes in; it is 75 feet wide and 14 feet deep for 300 feet, then comes up to 6 feet deep. Soil is clay and will average about 18,000 c.y. per mile, rock 10 per cent. The Frederick House is about 250 feet wide at the mouth and continues so for about half a mile, then widens out to from 400 to 500 feet to a small rapid about 5 miles above where a good crossing could be had, rock foundation.

The soundings at mouth of river are from 10 to 17 feet clay bottom. From the head of the Three Carrying Places, the River bends to the west for 2,000 feet and then turns south 10 w. into a deep bay where a creek about 10 feet wide comes in, then turns sharply to the north, some sharp curvature will be necessary owing to a high rock bluff at the head of the Falls. The fall here is 20 feet and the water is very rapid as far as Island Portage, which falls another 20 feet. Rock shows up all along this part, the work

will average about 25,000 c.y. per mile, 50 per cent. rock. The next 22 miles which reaches to within one mile of Lopstick Portage, the country becomes more flat in parts with moderately steep sidehills about half the distance, the soil is clay and will average about 18,000 cubic yards per mile, no signs of rock. The next 8½ miles taken in Lopstick Falls, 33 feet, Burntwood, 21 feet 3 inches; Clay, 18 ft. 2 in.; Birch, 42 ft.; Oilcan, 15 ft.; and the Abitibi Canyon which is about 2¼ miles long with a fall of about 90 ft. or a total fall or 219 ft. 6 in. This is mostly all sidehill work with broken ridges in place. Though the Canyon, the river narrows down to 100 feet and goes through a solid rock gorge about 90 feet high, the ledge then runs level for from 100 feet 200 feet tn another ridge about 100 feet high. This work will be the heaviest along the line, considerable curvature and short pieces of steep grade not exceeding 1 per cent. will be required to keep the cost of construction within reasonable bounds. Work will average about 38,000 cubic yards per mile, 50 per cent. rock. The next 17 miles reaches to the head of the Otter Falls, moderately sloping sidehill from 25 to 80 feet high with stretches of level ground in between to make up this part, and will average about 20,000 c.y. per mile, no rock and slight current in river. From the head of the Otters, there are four falls; the Otters, 25 ft. and 30 ft.; Sextant, 15 ft.; and Limestone, 12 ft., or a total fall of 82 feet. This work will consist of sidehills and broken ridges from 40 to 100 feet high and will average about 25,000 cubic yards per mile, 40 per cent. rock. From here to the Moose River, the country is practically flat, falling 2 to 4 feet per mile, soil is a formation of clay, sand, gravel and boulders, and will average about 18,000 cubic yards per mile. Spring creeks coming in about 3 per mile—a good crossing at the Moose River can be had one mile above the junction of it and the Abitibi. The crossing will be over an island about 400 feet wide, situated near the centre of the river, total length of crossing will be about 1,800 feet, water 2 to 6 feet deep, running over clay, sand, gravel and boulders, or an open crossing of the same length could be had 2 miles above with a similar foundation—banks, 10 to 12 feet high. The north side of the Moose River is similar to the south side, close to the river, but on going further north or away from the river, open muskegs, made up the interior of the country continuing as far as the Albany river, except along small creeks which empty into James Bay, along these the formation is the same as along the river bank.

Arriving at Moose Factory, August 15th, I thought it advisable to proceed to the Albany River owing to fine weather, and so procured a Mackinaw boat from the Hudson Bay Company and reached there August 18th. On arriving I found it necessary to make a traverse of the river as it was the better way of getting information in regard to a harbour, as I also did at Moose River on my return. With reference to a site for a harbour, my opinion is that the Moose River is the better of the two and would refer you to the plans I have already forwarded. If dredging were resorted to for deepening the channel, I have no doubt that satisfactory work could be done owing to the soil in the bottom of the river being a mixture of clay, sand, gravel and boulders, which would easily stand without any danger of slipping at a slope of 1½ to 1, the prevailing winds are south-east, north-west and north. Leaving Moose Factory on September 23rd, I started on my return trip by way of the Moose River, and thence up the Missinaibi to Missinaibi Station on the main line of the C. P. Railway, reaching there October 18th, then on to North Bay, reaching there the following day.

I am pleased to say the entire trip was devoid of accidents, which was largely due to the members of the party, who performed their duties in a

creditable way, and willingly helped at all times to make the trip a success. I would also like to mention that while at Moose Factory and Albany, the factors, Mr. Mowat and Mr. Patterson, offered us every courtesy.

I have the honor to be,

Sir,

Your obedient servant,

(Signed) E. A. E. Sullivan,
Engineer in charge.

Ottawa, January 8th, 1906,

G. A. McCarthy, C.E.,
Chief Engineer, T. & N. O. Ry.,
North Bay, Ont.

JAMES BAY EXPLORATION 1905.

Report of the Geologist.

The writer was detailed as Geologist to the exploration party and was instructed to report on the economic prospects of the district passed through. He was also instructed to make certain general notes on the physiography of the area explored and to return via the Frederick House River, reporting on the topography of the district in the vicinity of this river and more particularly with respect to the area lying between the valley of this stream and that of the Abitibi.

Economic Geology.—Except in two relatively small areas the bed rock along the entire distance traversed is buried beneath a soil cover whose depth varies from twenty to over one hundred feet. Except in the small area between the Lopstick Portage and the Long Portage on the Abitibi river (mileage 105-115 below Black River), and in the second area at the Otter's Portage (mileage 131-132), the few outcrops that occur are very small in size and are found only in the bed of the river and close to its sides. Inland a few rods the soil cover obscures the bed rock. There are many sections of the river on which, for five or ten miles at a stretch, not a single outcrop occurs. The last belt of rocks which is known to be mineral bearing lies south of the district through which our party passed.

The outcrops in the vicinity of the Lopstick and Long Portages indicate that a second belt of rocks which are usually classed as Huronian (but on very imperfect evidence) exists in the district. So far as known, however, no minerals of economic importance have been found in these rocks and the writer does not consider that there is any great possibility of such being found because of the occurrence of the heavy drift cover which prevents prospecting. The rocks of this belt are largely augite syenites, gabbros and some related types. Between the Black river and the Lopstock Portage, the few outcrops that occur are all of the types of rock classed as Laurentian (chiefly gneisses and schists) and no occurrence of minerals of economic importance is known or has been reported by other exploration parties, so far as the writer is aware. At Iroquois falls, the obstruction which forms the barrier across the river is a diabase rock, presumably in the form of a

massive dike. While on the return trip the writer was informed that a prospector claimed to have found some copper ore at this point. The accuracy of this information has not been determined.

A belt of Laurentian rocks also occurs between the Long Portage and the head of the Sextant rapids (mileage 134). Northward from the Sextant rapids, the rocks are all of sedimentary origin; the lower beds which outcrop at the rapids are either grits and sandstones or shales. Further north a number of different types of limestones occur in several places.

Gypsum.—Associated with the limestones important beds of gypsum are known to occur on the Moose river to the west of the junction with the Abitibi and also at mileage 276 on the Algoma-Nipissing boundary, about thirteen miles east of the Abitibi (mileage 168). No outcrops of these gypsum beds are actually known to occur on the Abitibi, but the rocks with which the gypsum is associated undoubtedly cross it and could easily be located, so that it is not improbable that the gypsum also might be found nearer to the river. The gypsum deposits of the Moose river basin were examined for the Mines Department in some detail by Dr. J. M. Bell and Dr. W. A. Parks in 1903,* and have been reported to be of considerable value.

Lignite.—Included within the drift (soil and other loose debris) deposits along the Abitibi (mileage 166) in the vicinity of the Blacksmith rapids, a rather extensive bed of lignite exists and outcrops on both sides of the river channel. This lignite deposit was also examined by Dr. Bell and Dr. Parks, who were provided with a prospecting and boring outfit. Their exploration was not sufficient to prove the extent of the deposit as they found it impossible to bore through the overlying cap of glacial till. They showed, however, that there is a considerable body of lignite present. Further exploration with an adequate mining equipment would be necessary before any reliable report as to its possible value could be made.

In the basin of the Moose river and its tributary streams a number of other deposits of lignite occur. Some of these were examined and reported on in 1903. The general conclusion that the writer draws from this report is that it has yet to be proved that lignites of good quality occur in sufficient quantity anywhere in the region to be important sources of fuel supply for other than very local consumption. Even in the latter case they will for a long time to come have to compete with a very cheap wood supply. There is little likelihood of there being any special demand, at least for some time, that could not be satisfied more cheaply by the more readily accessible and larger deposits of similar coals in the west.

Petroleum.—Many years ago one of the officers of the Geological Survey Department at Ottawa found that some of the limestones of the Abitibi contained small amounts of included petroleum.† Bituminous shales are also found associated with these limestones. In his report for 1903, Dr. J. M. Bell states that he and Dr. Parks were unable to find anything indicative of the presence of petroleum. While it is true that no petroleum or gas in quantity has been found on the ground, it may be noted that the fossils indicate that the strata are of an age (Devonian) known to be oil-bearing elsewhere (in the Erie Peninsula, Ontario, in New York State, etc.), so that it is not impossible that these strata may prove to be of importance here. Exploratory work to determine as accurately as possible the geology of the

* Economic Resources of the Moose River Basin, Bureau of Mines Report, 1903, pp. 156-158.

†C. G. S. Report, 1877-78, Part C., p. 34.

district in necessary before drilling for prospecting purposes could be undertaken.

In the valley of the Frederick House river, the geological conditions are similar to those found in the corresponding portion of the valley of the Abitibi. At one locality (mileage 38) north of the junction with the Abitibi, a serpentine-magnetite bearing rock occurs. In the field this seemed to the writer to much resemble some of the asbestos bearing serpentines of Quebec, but a comparison with typical specimens from the last mentioned locality shows that the rocks are not the same. On the ground not the slightest trace of asbestos was found.

Materials for use in construction work.—In the matter of stone, suitable for use in construction work, the limestone which outcrop at several places in the valley of the Abitibi will probably supply material suitable for the masonry in bridge construction for the portion of the line north of Sextant rapids. The crystalline rocks which occur south of this would also supply some excellent material for this purpose were it not for the expense of quarrying and cutting this type of rock.

Materials for grading can be obtained practically everywhere along the line, no matter what route is followed.

Materials for ballast will apparently be difficult to obtain. In the section south of the Trans-continental line, deposits of sand and gravel in any quantity were not noted along the lines traversed. In the interior between the Abitibi and the Frederickq House rivers there are a few low ridges whose general contours suggest that they are gravel ridges. A closer investigation was not possible with my equipment. For the section below the Trans-continental junction there will also be difficulty in obtaining good material close at hand. At the Pudding rapids on the east side is a bed of coarse gravel, between fifteen and twenty feet in thickness, overlaid by about twenty feet or stratified clay. These beds dip gently towards the north and materials suitable for this purpose. No other similar beds were noticed rise southward. It is quite possible that this gravel bed may come to the surface some miles south of these rapids. If so it is a possible source of along the river and it does not seem probable that many such gravel beds will be found.

Summary.

In conclusion it may be stated that the only minerals of economic importance known to occur in the district are two, Gypsum and Lignite, and that the value of the latter is extremely doubtful. The occurrence of petroleum and natural gas in paying quantities is not improbable but has yet to be proved. Exploratory work will be very expensive because of the heavy drift cover. It should perhaps be mentioned that peat occurs in almost limitless amount.

Topography.

Preliminary Statement.—With regard to the general topography of the district its distinctive character may perhaps be best understood by the following introductory description. Considering Hudson Bay as a centre, the land area immediately to the south-east, south, and south-west may be described as a broad, lightly inclined, amphitheatre-like plain, the coastal plain, with a partially dissected surface sloping gently baywards with gradients that in the vicinity of the bay probably are not over one foot per mile, but which further away (100 miles) probably reach as much as two feet per

mile. Rimming in this coastal plain on the land side is a broad plateau-like area underlain by old rocks. In the valley of the Abitibi, the edge of this old land plain is found at the Otter's Portage and in that vicinity: from there it extends southward beyond the height of land.

The surface material of this plateau-like area is composed chiefly of glacial clay which contains varying amounts of sand. As a whole, the surface of the plateau is plain-like and it has a gentle slope bayward from the height of land. Here and there a few of the stronger ridges of bed rock project above the surface of this secondary glacial plain superposed on an old bed-rock plain. The materials which compose the modern coastal plain stratified sands and clays, have been deposited upon an area underlain by sedimentary rocks. These rocks have eroded faster than the crystalline rocks of the adjacent old land area to the south. Conseqeuntly we find the belt of land which marks the boundary between the two recent plains—the coastal plain and the glacial plain on the old land—is a well defined topographic feature, the north areas of this being at a level distinctly lower than the level of the region to the south. Where the present streams pass from the upper to the lower plain they have everywhere developed a series of rapids and falls over the old rock rim. A line joining this series of rapids and falls on the different streams—the so-called fall line—is thus the boundary not only between the two types of earlier basement rocks but also between the two plains.

The streams which descend these gently sloping plains from the height of land to the bay have everywhere cut trenches in the soft deposits of both plains. The streams with the larger water supply naturally cut the deeper and wider trenches. In cutting down they have here and there cut through the soft soil cover of the plain on which they were running and have partly uncovered ridges of the buried rocks. These uncovered ridges form the majority of the rapids and all of the falls of the different streams of the region. The tributary streams have also cut trenches appropriate to their drainage areas and to the depth of the valley of the main stream to which they are tributary. On the whole it is found that the dissection of the inter-stream areas between the larger streams has been very slight, so that the plain character is well preserved almost everywhere inland a short distance from the main stream.

The Abitibi river has a very large drainage area and consequently has cut a deep wide valley which it is even now widening. The tributary streams, also, because of the depth to which the main valley is cut, have made deep trenches in the valley sides. Through the upper part of its course above the fall line, the Abitibi has also developed at many points a low narrow flood plain, at other points it still has steep banks. Just below the fall line the entrenchment is great and the flood plains are less well developed. At Iroquois falls, the depth of the Abitibi valley below the surface of the adjacent plain is about 125 feet. In the vicinity of the junction with the Frederick House river, the depth of the dissection is about 60 feet. Just northward from the falls, the trenches of the tributary streams are deep (60-90) feet) close to the main river, and the sides are very steep, but so far as my present information goes they do not extend very far inland, in most cases less than five miles, and the deeply entrenched portion of their valleys will not extend so far.

The volume of water discharged by the Abitibi varies enormously at different times of the year. Being a north-flowing stream, the lower parts of the river are still ice-bound when at the spring break-up floods from the height of land start northward. As a consequence ice jams are frequent and

the spring water level exceeds the summer level almost everywhere by over twelve feet and in some places by as much as twenty-five feet or even more. Where the river has not developed a flood-plain it is undercutting its valley sides and as a consequence the slopes which are not always even wooded are steep and landslips are very frequent.

In the valley of the Frederick House river, on the other hand, the conditions are somewhat different. The drainage area is very much less, the depth of the soil cover above the bed rock seems also to be less than in the Abitibi valley. As a consequence we find that the depth of the Frederick House valley is only about sixty feet as a maximum. Not having been able to cut so deeply as the Abitibi it has developed a relatively broader flood plain along its course, and low flat areas close to the streams are thus more frequent than on corresponding parts of the Abitibi. The height of the spring flood line does not seem to be more than seven feet above summer water level. The tributary streams have trenched the valley sides as on the Abitibi. The lengths of the streams which enter the Frederick House river from the east are often much more than double that of the corresponding streams which drain the eastern part of the land area between the two rivers. With very few exceptions these tributary streams have only trenched the interstream area between the two rivers to a very slight extent, at least on that portion which lies south of mile post 168 on the Nipissing-Algoma boundary.

The interstream area between the two rivers may be described as almost flat (except for its gentle descent bayward). The relief south of mile post 168 (boundary) rarely exceeds twenty-five feet in most cases is less than this. Occasionally a few small ridges of what is probably sand are found overlying the clay plain, but all of those seen trend a little west of north. A section eastward across the plain between the two rivers in the vicinity of the 168th mile post shews that the eastern portion of this land area between the two streams is much more dissected than elsewhere. Here the relief reaches a maximum of between eighty and ninety feet, some creek valleys being over two miles wide, but these valleys trend in a northwesterly direction. The west end of the line near the Frederick House river is nearly level for about three miles back from the river. North of this exploratory line, which is the trial line of the Trans-continental railway, the dissection of the interstream area is considerable and an east and west railway line would encounter some wide and deep valleys, and any one of which offers very easy grades to a north running line. South of this exploratory line the little dissected plain area widens considerably, extending at the 162nd mile to more than eight miles east of the Frederick House, and further south to practically within a mile or so of the Abitibi river (excepting where it is cut on the margin by the short streams tributary to the Abitibi.)

The accompanying profile of the bed of the Frederick House river shows that the total fall between the Frederick House lake and the junction with the Abitibi is 191 feet in a distance of 51½ miles, scaling along the bed of the river. In a direct line the distance is 42½ miles. Allowing for the difference in the depth of the dissection of the plain at the lake and at the junction of the two rivers, the average grade along the bed will be about 3.8 feet per mile, and over the plain, about 3.6 feet per mile. A location across the plain would thus be several miles shorter.

Location.—In the valley of the Abitibi easy grades, all less than 3/10 per cent. can be obtained close to the stream, running the line along the flood plain where possible, and elsewhere resorting to sidehill work, either cuts or fills; at some few points sharp curves can be avoided only at considerable expense locally. The sidehill work would be considerable and

would be chiefly fills, because of the danger of cutting into steep clay banks where landslips are possible. Along the valley of the Abitibi, the steep character of the valley sides and the nature of the present dissection means that after construction the danger of landslips would be considerable and maintenance expenses would be greater than where this danger was not so imminent. The profile of the bed of the Abitibi is not available at this writing and the average grade is not known, but it is probably less than that of the Frederick House river. Neither, however, is large enough to be of any great significance.

In the valley of the Frederick House river, on the other hand, comparing it with the corresponding section of the Abitibi, the depth of dissection is not so great, there seems to be a much larger percentage of food plain developed in the bottom of the valley, the height to which the spring floods rise is not so great, steep banks occur in a number of places but only in two places did the writer note the occurrence of freshly undercut cliffs. In comparison with the valley of the Abitibi, for an equivalent distance, then, it would appear that this valley would offer the best route so far as initial expenses are concerned in the construction costs, because of the less amount of sidehill work in cuts and fills. Maintenance expenses would also be less because, the number of sidehill cuts being less and the river being less active than the Abitibi in undercutting its banks, the danger from landslips would be very much reduced. In construction along the valley of the Frederick House there are two points where there is a rapid descent in the bed of the stream, at the High Falls, 8½ miles below Frederick House lake (52 feet), and at the next falls below this, 13½ miles from the lake. At both these points, however, there is favourable ground and if desired the obstructions could be passed at one tenth per cent. grades for north bound traffic, and that with little rock work.

So far as the writer is able to judge from the information he has been able to gather, there will practically be no difference in average grades offered by either of these river routes or by the third route which is referred to below. Locally there will be steeper grades for south bound traffic on both these river routes, but the conditions of the country are such that this difference is a negligible quantity.

The third route to be considered is that offered by the plain lying between the two streams. The general course to be followed would be along a line which runs approximately from north of the Black river to the 168th mile post on the Nipissing-Algoma boundary. On the surface of the plain the grades will all be very low, practically flat. By running inland, westward from the Abitibi a short distance before turning north, heavy fills in crossing some of the smaller streams tributary to the Abitibi can be avoided. On this interstream plain the construction costs, so far as cuts, fills and bridges are concerned, will be very low, probably there will be no rock cuts whatever, and they will not much exceed, in fact they may not equal, that of construction work on the prairies of the west except that ballast materials will be difficult to obtain.

The surface of the interstream plain is practically all muskeg. A few sand ridges occur which will probably supply materials for such fills as are necessary, for grading, and possibly even for ballast. It was not possible to investigate the nature of the materials of these ridges. The muskeg varies in depth from one to four feet, but most of it is less than two feet thick. Under the muskeg everywhere will be found a clay bottom and the surface may be cut practically anywhere without danger to the road bed. The conditions which exist in the muskeg area of the southern portion of the line do not exist here. Material for grading can be obtained right along

the line of construction for most of the distance.* The creeks to be crossed, such as they are, are, with very few exceptions, very small; even in spring they apparently are not very much larger and practically all of them can be crossed by culverts.

The writer considers that so far as construction costs are concerned, the route indicated along the plain is distinctly the best of the three. After construction there is no question but that the maintenance expenses will be very much less than if the valley of either river is followed, the danger from landslides, which is great on the Abitibi and less on the Frederick House, being completely removed. Another factor that may tend to reduce the maintenance cost is that the accumulation of snow in the winter will probably be less than on a line in either valley, and in the spring the line would be free from the snow much earlier than if in a valley.

Water Supply.—It would be inadvisable to use the water of the Abitibi river for the engine boilers on account of the very large amount of clay matter which it carries in suspension, so much that the water is distinctly white. The water of the Frederick House river is much clearer and very much less objectionable. It happens, however, that the water supply of the plain is apparently better than that of either of the rivers, although a little more difficult to obtain. Along the route suggested there are a few muskeg lakes, of no great depth it is true, but large enough to furnish the necessary water supply. These lakes have clay bottoms and could easily be crossed if they happened to lie on the line. Where they do not exist no difficulty should be experienced in forming artificial ponds by damming one of the small valley depressions that are occasionally found. Nearly the whole district is covered with wet muskeg and the water supply to fill such reservoirs in abundant. As regards the character of the salts which these waters and those of the rivers hold in solution, there is no available information. One would expect normally to find that the waters of the Abitibi contained the largest percentage of lime salts and that the muskeg waters contained the least and were therefore the best.

Trans-continental Junction.—The trial line of the Trans-continental Railway runs from near the head of the Long Sault rapids on the Abitibi (mileage 40, approximately) to the head of Carter's rapids on the Frederick House, 12¼ miles above the junction with the Abitibi river. The junction of the two lines, if the line of construction here recommended is followed, would be at or near the 168th mile post on the Nipissing-Algoma boundary.

North Extension from the Trans-continental Junction.—For the continuation of the Temiskaming and Northern Ontario Railway, northward the same plain could be followed north and a crossing made at the rapids about nine miles south of the mouth of the Frederick House river, where rock shews in the river bottom. Further north bridge piers would probably have to be built on a piled base. The best crossing point seems to be at the chute, a few miles north of Carter's rapids. The stream here has a breadth of only about twenty feet and there would be a bed rock base for bridge piers, all of which is now above water level. The stream could be crossed by a single span bridge about two hundred feet in length, possibly less. If the level of the plain is maintained, the bridge would be about fifty-five feet above water level and the approaches to the bridge would require fills of considerable length.

With regard to the district below the junction with the Frederick House river, the writer did not have the opportunity to examine it in the same detail as that north of the same point. The following notes are, however.

* This is also true for each of the other two routes discussed.

given, as they may supplement the report of Mr. Sullivan, the engineer in charge.

Below the Frederick House, the dissection along the Abitibi is not so great as above it in that section which lies north of the fall line. The choice of two routes is offered, as in the upper section, either to continue along the river valley or to leave the river as soon as the Frederick House is crossed and run inland on the plain some miles back. The country immediately west of the Abitibi, near the junction, is somewhat dissected, and at present there is no available information as to the distance inland that it would be necessary to run to avoid these small stream valleys in building on the plain. The depth of the dissection near the river is nearly fifty feet. At the fall line on the section between the Long Portage and the Otters, the depth of dissection in the Abitibi valley is probably as much as 150 feet. The surface portion of the soil seems to be chiefly sand and the tributary streams have dissected the valley sides considerably.

Construction work along the river not far from the water will not be very expensive, but sidehill work will be frequent. The danger from landslides will be great in several places. Below the Otters, along the coastal plain, the river valley offers a very easy and feasible route, with, however, a very considerable amount of sidehill work. The depth of dissection decreases baywards and varies from about 150 feet to about 40 feet in the vicinity of the Moose river. In the upper portion landslips will, at some points, be a constant danger if the line is constructed on the valley sides.

There are two places where expensive work will be found if the Abitibi valley is followed, both of which occur at the fall line. The first of these is on the section between the Lopstick Portage and the north end of the Long portage. Here the fall in the river is approximately 250 feet in a distance of approximately 10 miles. The greater portion of the work will be in rock cuts on side slopes and at one point in the canyon (two mile long) of the Abitibi, past which the Long Portage runs, there is a rock spur with a sheer cliff over 100 feet high and very steep slopes, up to 200 feet above the river level. It will probably be necessary to run a tunnel at least 300 yards in length through this spur. Some bridge work and some heavy fills across small bays and bends in the river will also be necessary to avoid sharp curves and to maintain the grades.

From the brief study the writer made when on the return trip, he is inclined to think that a less expensive route can be found but detailed exploration will be necessary. It is certain that for the first five miles a much easier route exists approximately along the line marked on the plan as "The Little Lakes Route." It was, however, not possible to investigate the country to the west nor to look into the matter of passing the rock ridge through which the canyon runs. To the north of the canyon the ground is high and it is unlikely that any difficulty will be experienced in maintaining the grades. Near the river it is considerably dissected and the alternative will be either to go further back from the river or to construct heavy trestle work.

The second point where serious difficulty will be encountered is at the Otter's portage where a small mass of Laurentian rock has been uncovered, showing the typical hummocky topography. Detailed exploration in this district is also necessary.

From the general character of the country, the writer is inclined to think that a much easier route, with lower construction costs and decidedly lower maintenance expenses, can be found by keeping inland from the river, and running over the plain either on the east or west sides. The depth of the fills and the amount of bridge work in crossing the tributary streams

52°
51°30'
51°

Southwest Part of
JAMES BAY
From a Plan by
O O'Sullivan
Scale 16 Statute Miles to 1 inch
10 5 0 10 20 30
Low Tide Observation Points
82°30' 82° 81°30 81° 80°30 80°
52° 51°30
81° 80°30 80° 79°30 79° 78°30
Muskeg
Prince Creek
Chickney Creek
ALBANY RIVER
North River
FORT ALBANY
Rich clay soil on banks
Albany Island
May dect 11° 25 M 1902
Stooping River
Kenoje or Conoe River
Nettick River
Rabishabakau River
Spruce
Lawabiskau River
Nepisseeg (Old name)
Newmanland Pt
Cockspenny Pt
Black Bear Pt
Little Halfway Pt
Halfway Pt
Long Ridge
Peshpshi
Limestone (seen at low tide)
Big Peshwanish
Little Peshanmanesk
Gasket Shoal
Weston I
Tredely I
Gull I
Charlton I
Lisbon Rk
Stratton I
HBCo
Carey I
Danby I
Neck of Land
Boatsman Pt
Wood I
May dect to 45 M in 1902
Sandway
Mesakonesa
Gull Bay
Gull Pt
Mt Sherrick
Burntwood Pt
Penelex R
Rupert Bay
RUPERT HOUSE
Rupert R
Middleton I
QUE
Missisabe R
Site of Old Post
Hannah Bay
Big Stone
Lime Island
Hull Rock
East Pt
Point
Stromp
Comfort
Cabbage Willow Bay
Wash Rats
Lime Island
Doctor Creek
Head of Tide
Partridge Crop Creeks
Albany R
Attawapiskat R
Kwakwatawakamo R
Amakmakeyan R
Ahlpeeg and Nepisseeg
Muskeg
White Pup Creek
Big Peshwanish
Little Peshanmanesk
Wapiskaw R
Wapiskaw Factory
Basin I
Mouth of Albany R
Ahlpeeg R
Attawapiskat R
Ahlpeeg
May dect 11° 15 M 1902
RIVER
MOOSE
Attibi River
French River
Boundary
Head of Tide
Partridge Crop Creeks

will depend party upon the distance inland at which the line is located. There is no doubt but that close to the river there would be a number of rather heavy fills in crossing the deep tributary valleys in the district close to the fall line. As in the upper section of the line, the mileage would be nearly 12 per cent. less than if the river itself is followed. Further investigation is needed as to the character of the present dissection. It may also be suggested that unless there are certain specific reasons, such as the location of settlements, mines, mill sites, etc., why the line should in general follow the course of some large river, it would seem quite advisable to determine if it is not quite feasible to leave the river altogether and to run down the plain in a nearly straight line to the bay. There is at present no information available as to the character of the country east of the Abitibi through which such a line would run, but the general character of the whole Hudson Bay basin to the south of the bay is such that it is reasonably certain that the plain which exists along the Abitibi and has been dissected by it extends far to the east of that stream.

(Signed) ALFRED W. G. WILSON.

APPENDIX I.

Notes on Some Features of the James Bay Shore.

James Bay has long been noted for its low flat-lying shores and broad tidal flats. So shallow is the water off most of the shore and so difficult are the approaches that it is only within the last few years that the shore line itself has been accurately mapped. Mr. Henry O'Sullivan, working for the Quebec Government between the years 1897 and 1904, has prepared plans and obtained some valuable information with respect to the Quebec side of the James Bay.* In 1904 Mr. Owen O'Sullivan, of the Geological Survey Department, Ottawa, made a micrometer survey of the west coast of the bay as far north as Cape Henrietta Maria, and I understand that during the season of 1905 this exploration was to be continued to Fort Churchill.† The reports of these two gentlemen (father and son) confirm the previous reports as to the general character of the shore, and give more detailed and accurate information than was before accessible.

Besides drawing attention to these reports and the matter which they contain, information that is very pertinent to the question of where to locate the harbor of the northern terminus of the James Bay line, the writer wishes to draw the attention of the Commissioners to several items of importance in this connection.

In locating a harbor it seems almost certain that extensive dredging operations will be necessary, first in its construction and afterwards in keeping it open. With reference to this latter, if advantage is taken of the existing river channel to lessen the amount of dredging work necessary, there are at least two factors that must be considered, concerning which there are not available data of value. Firstly, all the rivers which enter the southern part of the Bay take their rise far to the south: hence, the spring floods generally reach the Bay before the ice at the northern end of the rivers has broken up. These floods are often very heavy. On the Abitibi the flood water-level is often over twelve feet above normal and in some places over thirty. On the Moose River above Moose Factory the scored and scarred banks show well the effects of floating ice action to the height of at least 15 feet above the summer water level. The thickness of the ice is probably about three feet or over, varying with the character of the season. The ice from up stream also comes down with these floods and often is loaded with debris. The river waters themselves are also heavily loaded with silt and sand. Under ordinary circumstances, then, the ice-laden spring flood would be a serious menace to any docks which would be constructed unless special precautions were taken to ensure their safety.

Observations are necessary to determine exactly how the ice leaves the river mouth and to determine if there exist some small pocket bays or areas otherwise protected along the river side near its mouth, where the docks, storehouses and elevators would be free from the dangers of the spring ice.

A second problem to be considered is the possibility of any artificial basin being filled up each spring by the load brought down and deposited by the

* Report to the Hon. Adelard Turgeon, Minister of Lands, Mines and Fisheries. Quebec, 1905, (MSS).

† Survey of the south and west coast of James Bay. Summary Report of the Acting Director of the Geological Survey for 1904, Ottawa, 1905, pp. 173-179.

river. The amount of debris transported is enormous. Most of the material which constitutes the sand flats of the James Bay basin, including many of the boulders strewn over their surface, was brought to the Bay by the different rivers and is being spread along the shore by the waves and currents. Floating ice may have carried some of the boulders from the east coast of the Bay to their present resting places on the sand flats. No positive information as to the relative percentages of each is available, but it seems probable that the number from the latter place is very limited. The question to be considered is whether the shifting of the beach materials is of such a nature that any dredged channel would be filled. That it goes on to a great extent there can be no doubt whatever, but no information is available as to the nature of this shifting. So far as the Moose River is concerned it seems probable that the river has been and is strong enough to keep its channel open. That the channel has remained open is not in itself evidence that there is no shifting of the beach sands, since in many other places they are known to cross channels of a depth greater than that of the Moose. Whether the Moose would be able to keep an artificial channel of greater depth scoured out is a matter for further investigation. With regard to the probable permanency of the Moose River channel, Mr. A. P. Low, Director of the Geological Survey Department, Ottawa, has drawn my attention to the fact that the sailing directions of Capt. W. Coats, an officer of the Hudson Bay Company, who navigated the Bay between the years 1727 and 1751, are still applicable in making Moose Factory. I append herewith extracts from Capt. Coats' papers.

Another factor to be taken into consideration is the seiche oscillation of the waters of the bay. Where a strong wind is blowing for a long interval in a nearly constant direction it is well known that it tends to pile the water up in front of it, particularly on low flat lying shores. The oscillations of a body of water as a whole which are set up in this way while the water is regaining its natural position of equilibrium and which continue for some time after the wind ceases, constitute a movement of the water which is called a seiche. On James Bay the normal tidal range is about seven feet. Mr. Henry O'Sullivan states* that on the south-east side of the bay the effect of a strong north-west wind is to occasionally give the tides a range of twenty feet. On the Moose River side a height of about eighteen feet under the influence of a north-east wind has been known: Capt. Coats mentions twenty feet at York Fort, sixteen feet at Churchill. The unusual tidal range is of course due to the fact that at certain intervals the crest of the tidal wave coincides more or less accurately with the crest of the seiche oscillation, the two combining to produce abnormal high water. On low flat-lying shores movements of the water of this character mean the temporary submergence of large tracts that are normally above water level. On more than one occasion the employees at some of the posts of the Hudson Bay Company have lost all or nearly all their cattle by unexpected floods of this kind.

Any danger which may arise from the abnormal tidal range is easily guarded against. The problem of where to locate a harbor depends more on the question of maintaining an open channel where the docks shall be reasonably safe from the action of the ice and the spring freshets. If investigation shows that the movements of the ice in spring and the spring floods themselves are a serious menace, and if, as seems almost certain, extensive dredging operations are necessary in any case, it would then seem advisable to consider the desirability of locating a harbor somewhere on the shore *away from the mouth of any existing stream* of large size. In this connection I beg to draw the attention of the Commission to the following statements in

* Op. Cit.

Mr. Henry O'Sullivan's report: "Crossing from Black Bear Point to Point Comfort, a distance of 15 miles, I took soundings over the greater part of it, and was pleased to find about midway a depth of 43 feet at low water; and this depth seemed to hold good as far as I went at right angles to our lines on either side." Scaling off from Mr. O'Sullivan's plan, the distance between these two points is only 9 miles, and the distance from the middle point to the nearest land about 3½ miles. The bay between these two points, Cabbage Willows Bay, is not entered by any large stream. Mr. O'Sullivan also draws attention to the fact that the roadstead offering this deep water is fairly well protected from the north winds by the high capes of Point Comfort, Sawayan and Meskanon.

Extracts from the Geography of Hudson's Bay: being the remarks of Captain W. Coats, in many voyages to that locality, between the years 1727 and 1751; Hakluyt Society, London, 1852.

Page 27: "At Moose River Road, S. ½ E., moon makes full sea, and rises seven foot at an ordinary tide. (This) time and (this) height (is) to be understood when the tides are unincumbered by ice, uninfluenced by high winds, both which make some alteration; but down James Bay, where the tides are languid, the northerly and westerly winds will bring twelve and fourteen foot water. At York Fort I have known it rise twenty foot; at Churchill sixteen foot, which demonstrate that angular position of the land and coast and high winds, have a prodigious influence on the natureall course of the tides."

Page 47: "From the Gaskitt, fifty-eight miles S. by W., you come to Moose River Road; eight mile north from Sand Heads, North Point, W.N.W., six mile, in latitude 51° 34' N., where you wate for the tide to go into that wide mouthed river, which is not less than twelve miles over, from the North Point to the opposite shore, which opens with three channels; but the north and eastern are so choked with banks and shoalds, and there is no using those: the midle chanile will admit a ship of twelve foot. Observing the tide over a bar one mile broad, and one mile within the Sand Heads, is a little place affords water for a ship to ly afloat, caled the Lower Ship Hole, to distinguish it from another four mile above Sand Heads, caled Ship Hole, in three fathom, low water, where we moor and do our business. Eight mile below the factory on Roberson's Islands from Midlebrough, another island runs a shoald within half a mile of the ship, which cuts the river and prevents the ship going to the factory, which has water plenty all above that place."

Page 54: "Fifty-eight miles south from the Gaskitt, you come into Moose River Road, in five fatham, soft but good anchor ground, E. by S.; seven miles from the North Point, the North Bluff, in going into Moose River, the coast from Albany to Moose River, nearer than five fatham, is all banks and broken ground, the land is low and covered with woods and winds like a bow."

Pages 97 and 98: "I went from the ship in Moose River Road and rowed into the mouth of that river as follows: North Bluff W.N.W. at 6 hrs. 27', past the outer boy in four fathams: 6 hrs. 56' past the second buoy, three and three-quarters fathams; 6 hrs. 58' past the third buoy, three and a quarter fathams; 7 hrs. .08 ditto fourth buoy in three fathams; 7 hrs. 15' ditto fifth buoy; three, one foot less; 7 hrs. 22' ditto sixth buoy; two and a half fatham; becons, two and a half fathams.

"We returned on board by 9 h. 47' and rowed four mile an hour.

"At the North Sand Becon, three and a quarter fatham best water; second ditto, three ditto; third ditto, three and quarter ditto; fourth ditto, three ditto; fifth ditto, three and quarter ditto; sixth ditto, three and a half ditto, becon; seventh ditto, four and a half ditto, buoy at Ship Hole."

Pages 102, 103: "The Lower Hole in Moose River is one-third of a mile W. ½ N. from the South Sand Becon, thirteen foot at low water: we came over the bar in twelve foot water."

APPENDIX II.

Notes on the Water Powers of the Frederick House River.

By means of floats the flowage of the Frederick House River, determined at a point about one mile from the High Falls, was found to be about 27,000 cubic feet per minute, on the 8th of September. At the time of lowest water it probably does not fall much below 20,000 cubic feet. At the High Falls an effective head of about 50 feet can readily be obtained under present conditions. It would be a very easy matter to construct a dam across the river at this point, utilizing the several islands around which the river cascades. If desired, the level of the water could be raised between five and ten feet without much difficulty. For levels above five feet it would be necessary to reserve the fore-shore of Frederick House Lake to the height of about six feet above the present spring level.

Below the High Falls, about 13¼ miles from Frederick House Lake, there is a series of falls and cascades with a total descent of 30 feet in about one mile, all of which could be used under certain conditions. The upper twenty feet of this fall could be easily utilized and by means of a dam the head could be raised twenty feet more without serious damage to the adjoining country since the river banks are high. Raising the head at this point would of course diminish the effective head at the High Falls.

There are a number of minor rapids and falls below this which would give low heads of between five and ten feet. At a point about 42¾ miles between Frederick House Lake, at the chute on the Carter's Rapids, is a very favorable location for a dam. Here the channel is narrowed by a rocky spur and the slope of the river bed is very steep, so that the water could be held back without affecting a large area up stream. The actual fall in the river at this point is about 12 feet. For three miles above the fall is about 45 feet.

Medical Reports.

New Liskeard, January 7th, 1906.

H. W. Pearson, Esq., Secretary-Treasurer T. & N. O. Railway, Toronto, Ont.

Dear Sir,—I beg to submit to you my report on medical attendance to the employees of the T. & N. O. R. R. from January 1, 1905, to January 1st, 1906.

There was an epidemic of typhoid fever which broke out in September. Although there were quite a number of cases, few were fatal, but for the last month or so no new cases have developed.

There were also a number of cases received into the hospital suffering from tuberculosis, pneumonia, rheumatism, also minor ailments such as bronchitis, tonsillitis and diarrhœa during this period.

The following is a tabulated list of diseases treated in the hospital:

Months.	——	No.	——	No.	Total.
January, 1905..	Pneumonia	1			1
February, " .	Appendicitis	1	Injury to eye	1	2
	Amputation of toe	1			1
March, " ..	Rheumatism	3	Dyspepsia	1	4
	Eye injury	1	Pneumonia	3	4
April, " ..	Pneumonia	2	Injured leg	1	3
	Dyspepsia	1	Bronchitis	2	3
May, " ..	Lagrippe	1	Injured leg	1	2
	Injured eye	1	Injured back	1	2
	Rheumatism	1			1
June, " ..	Sprained ankle	1	Eczema	1	2
July, " ..	Colic	1	Eczema	1	2
	Injured toe	1	Injured eye	1	2
	Broken arm	1	Dyspepsia	1	2
August, " ..	Injured hand	1	Vaccination wound	1	2
	Typhoid	1			1
September, " ..	Typhoid	1	Sprain	1	2
	Fractured legs	2	Sprain	1	3
	Rheumatism	1	Injured leg	1	2
October " ..	Typhoid	15	Injured hand	1	16
	Injured shoulder	1	Injured by rock	1	2
	Tuberculosis	1	Injured by burns	1	2
November, " ..	Typhoid	11	Injured knee	1	12
	Euterlia	1	Injured leg	2	3
	Alcoholism	1			1
December, " ..	Abdomenal injury	1	Typhoid	2	3
	Intestine abstruction	1	Lagrippe	1	2
	Injured leg	2			2
Total cases					85

Total number of deaths—	cases.
Tuberculosis	2
Typhoid	5
Kick in abdomen received from horse	1
Pneumonia	1
Septicemia	1
Burns and internal injuries	1
Total deaths	11

Considering the severe epidemic of typhoid, also the number who received injuries during the past year, the number of fatal cases were comparatively few, and in the large majority of cases made good recoveries.

Yours respectfully,

BYRON FIELD.

NORTH BAY, February 14th, 1906.

H. W. PEARSON, ESQ., Secretary T. & N. O. Railway Commission:

DEAR SIR,—I have to report that during the year 1905 the following cases of employees on the North Bay Division received hospital treatment at North Bay:

	Recovered.	Died.
2 cases Ischio Rectal Abscess	2	
1 " Simple fracture of Tibia	1	
2 " Scurvy	2	
3 " Inflammatory Rheumatism	3	
7 " Typhoid Fever	7	
2 " Dysentry	2	
1 " Acute Alcoholism	1	
1 " Contusion of back	1	
1 " Frozen toes	1	
1 " Bronchitis	1	
3 " Pneumonia	3	
3 " Lagrippe	3	
1 " Compound fracture of Tibia	1	
1 " Sprained ankle	1	
1 " Aphthalima	1	
1 " Crushed thigh (amputated)		1
1 " Contusion of side	1	
1 " Toes crushed	1	
1 " Compound dislocation of distal joint of thumb	1	
1 " Leg cut and crushed	1	
1 " Arm crushed at elbow (amputated)	1	

One section man was killed while trying to remove hand car from track to let train pass.

Cases of illness in the families of section men were attended to at their homes.

Yours sincerely,

A. McMURCHY.

CONTRACTS, AGREEMENTS, ETC.

STEEL VIADUCTS.

Articles of agreement made in duplicate this twentieth day of February, in the year of our Lord, 1905, between Dominion Bridge Company, Limited, hereinafter called the "Contractor," and The Temiskaming and Northern Ontario Railway Commission, hereinafter called the "Commission."

Witnesseth:

1. In this contract the word "Inspector" shall mean the Inspector for the time being apointed by the Commission to represent and act for the Commission in the supervision of the construction and in the inspection and certification of the work herein contracted for, and the word "Engineer" shall mean the Chief Engineer for the time being of the Commission and having control of the work of construction of the railway line of the Commission north of New Liskeard.

2. The Contractor will supply and provide all and every kind of work, labor, materials, articles and things whatsoever necessary for the due construction and erection, and will well and duly built, erect and complete in a perfect workmanlike manner two steel trestles for the south and north Blanche River crossings of the said line of railway situate approximately 139 miles and 146 miles respectively, north of North Bay on the said line of railway with all necessary appliances ready to receive the rails, in strict compliance with the latest Dominion Government specifications as to material and workmanship and class one loading of same specifications as to strength and in strict compliance with the plans hereto annexed and to the complete

satisfaction of the Inspector as to material and workmanship of the structure, and to the complete satisfaction of the Engineer as to erection and completion thereof, it being agreed that the said work shall include the placing of ties and guard rails and the painting of the structure after erection, and will deliver the same complete to the Commission on or before the 30th day of September, 1905, or on or before such later date as on the written application of the Contractor for an extension of time the Engineer may, in writing, substitute, and further will have both said trestles so far constructed on or before the first day of September, 1905, as that on said date and continuously thereafter construction trains may from time to time safely cross and recross the same as may be necessary in the work of construction of the said line of railway, time being deemed to be material and of the essence of this contract, and in case of default by the Contractor in having both of said trestles so far constructed as to permit of same being safely crossed and recrossed as aforesaid by construction trains on and continuously after the said first day of September, 1905, the Contractor shall pay to the Commission, by way of ascertained and liquidated damages for such breach, the sum of one hundred dollars for each day which shall or may elapse after said date until the construction of both of said trestles is so far advanced as to permit of the crossing re-crossing thereof by construction trains as aforesaid; provided, however, that such payment of one hundred dollars per day shall not be exacted in respect of any absolutely necessary delays due to loss of material during ocean transit or to other causes entirely beyond the control of the Contractor.

3. The Inspector shall be the sole judge of the material and workmanship used in the said structures, and his decision on all questions in dispute with regard to such material and workmanship shall be final, and the same shall be executed to his satisfaction as evidenced by his certificates in writing, and the Engineer shall be the sole judge of the erection and completion of the said work, and his decision on all questions in dispute with regard to the same shall be final, and the same shall be executed to his satisfaction as evidenced by his certificate in writing, which certificates by the Inspector and Engineer shall be condition precedent to the right of the Contractor to be paid for said work.

4. The Inspector and all persons from time to time authorized by him on that behalf shall have free entry and access to the works of the Contractor at all times while this contract is being performed, and shall have all reasonable facilities afforded to him and his representatives as aforesaid to satisfy them that the same is being carried out and performed in accordance with this contract.

5. All materials, plant and tools required for or in connection with the said work shall be delivered by the Contractor on the track of the Commission at North Bay f.o.b cars, but same and the Engineers and other workmen of the Contractor necessary for the erection of said structures shall be transported and conveyed by the Commission from North Bay to said respective sites free of charge to the Contractor, and the Commission shall further transport and convey such engineers, workmen, tools and erection plant back from the said sites to North Bay free of charge to the Contractor.

6. The Commission, in consideration of the premises, covenants with the Contractor that the Contractor from time to time in all respects having fulfilled and performed the provisions of this contract on the contractor's part intended to be fulfilled and performed, will be paid for and in respect of the said work the sum of $87,460, payable as follows: 60 per cent. of the vaue of any shipment of material upon delivery of same on board cars at the

works of the Contractor in Montreal: 20 per cent. additional upon delivery of same on the track of the Commission at North Bay f.o.b. cars, and the balance on monthly progress estimates certified by the Engineer as the erection of the work proceeds, the final payment to be made within forty days after the final certificate of the Engineer.

In witness whereof, the said parties have caused these presents to be executed under their respective corporate seals and under the hands of the proper officers in that behalf.

Signed, sealed and delivered in the presence of B. E. Chadwick.

R. N. Abbott, as to signature of Robert Jaffray and H. W. Pearson.

Dominion Bridge Co., Ltd., (Seal.)
By Wm. A. W. McIntyre, 2nd Vice-President.
A. W. Sharwood, Secretary.

Temiskaming & Northern Ontario Railway Commission,
Robert Jaffray. Chairman, (Seal.)
H. W. Pearson, Sec.-Treasurer.

Telegraph Poles.

Memorandum of agreement made in duplicate this 24th day of February, 1905, between W. A. Houser, of Earlton, in the Temiskaming District, hereinafter called the "Contractor," and The Temiskaming and Northern Ontario Railway Commission, hereinafter called the "Commission."

Witnesseth:

That in consideration of the mutual covenants and agreements hereinafter contained the parties hereby agree as follows:

1. The Contractor will deliver to the Commission at such points on the right of way of the Commission north of New Liskeard as may from time to time be directed and approved by the Engineer or his agent duly authorized in that behalf, two thousand telegraph poles to be made from good sound cedar of good merchantable quality from twenty-five to thirty feet in length and peeled to within four feet of the butt and not less than five inches in diameter at the top, said poles to be piled as directed by the Engineer or his agent, and to be delivered and piled completely ready for inspection on or before the first day of June, 1905, time being agreed to be material and of the essence of this contract.

2. The Contractor will pay in cash for all poles purchased by him from other parties, and will not directly or indirectly contract for poles for said work the price of which shall be payable either wholly or partly in goods or otherwise than in actual cash.

3. The Contractor will furnish satisfactory evidence to the Engineer from time to time as requested by the Engineer of his having complied with the provisions of the last preceding clause hereof, and as to the land upon which all poles delivered from time to time have been cut, and that the Contractor or other party cutting same had the legal right to cut such poles and dispose of them as the same are free from all liens and attachments, and until such evidence to the satisfaction of the Engineer is furnished and

until poles from time to time are actually accepted and marked by the Engineer or his agent in that behalf as aforesaid, the same shall be at the risk of the Contractor.

4. The decision of the Engineer or of his agent in that behalf as to whether the poles conform to and are delivered in accordance with the terms of this contract shall be final and conclusive. The rejected poles must be promptly removed by the Contractor from the Railway right of way, failing which same may be removed by the Engineer and the expense of such removal as fixed by the Engineer charged against the Contractor.

5. Government dues, if any, shall be paid by the Commission.

6. If the Contractor shall become bankrupt or insolvent or shall make an assignment for the benefit of his creditors, or shall compound with his creditors or propose any composition to his creditors for the settlement of his debts, or shall attempt to transfer, sublet or assign this contract or any part thereof without the consent in writing of the Engineer, or if by the report of the Engineer it shall appear that the rate of progress of the said work, in the opinion of the Engineer, is not sufficient to ensure completion of same within the time prescribed, or if the Contractor shall, in the opinion of the Engineer (who shall be the sole and absolute judge in that behalf), persist in any course violating the conditions of this contract, the Commission shall have the power and right in its discretion without previous notice and without process of law to take the work or any part thereof out of the hands of the Contractor, and either re-let the same to some other person or persons with or without previous advertisement or employ workmen and provide materials, tools and other necessary things at the expense of the Contractor, to take such other steps as the said Commission deems necessary in order to secure the completion of said work, and in any such case the Contractor shall have no claim to any payment in respect of the work performed, but all things done and means employed under this clause by the Commission shall be as binding on the Contractor as if the things done and means employed had been done and employed by him under this contract, but the Contractor shall nevertheless remain liable for all loss and damages which may be suffered by the Commission by reason of the non-completion by the Contractor of the work, or by reason of any of the matters aforesaid which damages shall be deemed to include all salaries or wages which shall be payable to the person or persons superintending the work on behalf of the Commission, and no action or claim shall be raised or made by the Contractor by reason or on account of the ultimate cost of the work so taken over proving greater than in the opinion of the Contractor it should be, and the amount of all such loss and damages shall be computed and ascertained by the Engineer, whose certificate certifying to the amount thereof shall be final and binding upon all parties, but notwithstanding any of the matters aforesaid, the Contractor shall receive credit for all amounts owing to him for the part of the work which he shall have performed, subject, however, to the right of the Commission to deduct therefrom all such loss and damages as aforesaid so certified by the Engineer.

7. Cash payments equal to about ninety per cent. in value of the poles so delivered and accepted shall be made to the Contractor monthly on the written certificate of the Engineer that such poles have been so delivered and accepted, and such evidence furnished as aforesaid and the said certificate shall be a condition precedent to the right of the Contractor to be paid the said ninety per cent. or any part thereof. The remaining ten per cent. shall be retained until the final completion of the whole work to the satis-

faction of the Engineer, and until the Engineer shall be satisfied that all wages of all laborers, workmen and servants of the said Contractor and of all sub-cotractors under him as well as the price of all poles purchased by the Contractor from other parties have been duly paid, whereupon the Engineer shall give his final certificate accordingly and such remaining ten per cent. or the balance payable to the Contractor as found by the Engineer shall be paid to him by the Commission within forty days after the granting of such final certificate; and it is hereby declared that the written certificate of the Engineer certifying to the final completion of this contrat as aforesaid shall be a condition precedent to the right of the Contractor to receive or to be paid the remaining ten per cent. or any part thereof, and as security for the due performance of said contract the Commission shall be entitled to retain the deposit of $100 made by the Contractor with his tender for said work, which sum without interest shall be repayable to the Contractor with the final payment as aforesaid.

8. The Commission, in consideration of the premises, hereby covenants with the Contractor that the Contractor from time to time and in all respects having fulfilled the covenants and agreements herein contained on the Contractor's part intended to be fulfilled, will be paid on the terms aforesaid for the said poles the sum of eigthy-four cents. for each pole of twenty-five feet in length with a proportionate advance for poles of greater length up to thirty feet.

9. The word "Contractor" wherever it appears in this contract shall be held to mean and include the Contractor, his heirs, executors and administrators, and the word "Engineer" shall mean the Chief Engineer for the time being appointed by the Commission and having control of the work of construction of the said line of railway.

In witness whereof this contract has been duly signed, sealed and executed by the Contractor and duly executed by the said Commission under its corporate seal and the hands of its Chairman and Secretary.

Signed, sealed and delivered in the presence of H. D. Graham, as to W. A. Houser, R. N. Abbott, as to signature of Robert Jaffray and H. W. Pearson.	W. A. Houser. (Seal.) Temiskaming & Northern Ontario Railway Commission, Robert Jaffray, Chairman. (Seal.) H. W. Pearson, Secretary.

Locomotives.

Articles of agreement made in duplicate this twenty-seventh day of February, in the year of our Lord one thousand nine hundred and five, between The Canadian Locomotive Company, Limited, hereinafter called the "Contractor," and The Temiskaming and Northern Ontario Railway Commission, hereinafter called the "Commission."

Witnesseth:

1. In this contract the word "Inspector" shall mean the Inspector for the time being appointed by the Commission to represent and act for the Commission in the supervision of the construction and in the inspection and certification of the locomotive engines hereinafter referred to.

2. The contractor will supply and provide all and every kind of work, labor, materials, articles and things whatsoever necessary for the due construction and completion, and will well and duly build and complete in a perfect and workmanlike manner four ten-wheeled locomotive engines with all necessary appliances for use on the line of railway of the Commission, two of same to be in strict compliance with the specifications and drawings annexed to a certain agreement between the parties hereto, dated the fourteenth day of April, one thousand nine hundred and three, the remaining two in strict compliance with the specifications and drawing hereunto annexed, all to be to the complete satisfaction of the Inspector, and will deliver the same completed to the Commission free on the railway tracks of the Commission at North Bay, Ontario, as follows: Two of the said locomotive engines being in accordance with said specifications attached to said contract of the fourteenth day of April, one thousand nine hundred and three, on or before the twenty-second day of July, one thousand nine hundred and five, and the remaining two locomotive engines hereby contracted for being in accordance with the specifications hereto annexed on or before the twenty-second day of August, one thousand nine hundred and five, time being agreed to be material and of the essence of this contract.

3. The Inspector shall be the sole judge of all work and material done and supplied under this contract, and his decision on all questions in dispute with regard to any such work or material shall be final, and the whole work shall be executed to his satisfaction as evidenced by his certificate in writing, which certificate shall be a condition precedent to the right of the contractor to be paid therefor; provided, however, that in case the contractor shall be dissatisfied with the decision of the Inspector on any question in dispute the contractor shall, on giving written notice to the Secretary of the Commission within ten days from notice to the contractor of such decision have the right to appeal therefrom to the Superintendent for the time being of motive power of the Canadian Northern Railway Company, and, in case of any such appeal, the decision of such Superintendent thereon shall be final and binding upon both parties.

4. The Inspector and all persons, from time to time, authorized by him in that behalf shall have free entry and access to the works of the contractor at all times while this contract is being performed, and shall have all reasonable facilities afforded to him and his representatives as aforesaid to satisfy them that the same is being carried out and performed in accordance with this contract.

5. The acceptance and payment for any of the said engines by the Commission shall not be considered as any waiver of the obligations of the contractor with reference to the others.

6. The contractor guarantees all main parts, such as boiler, frames, wheels, axles, rods, crank pins, axle boxes, eccentrics, cylinders and connections not to show signs of defect or weakness within two years' average service under fair usage, it being, however, understood and agreed between the parties that for the purposes of this contract construction service is not to be considered fair usage. The books kept in the office of the Mechanical Superintendent of the Commission shall be taken as final and conclusive evidence of the time said wheels, springs, axles, etc., have lasted in service.

7. The Commission in consideration of the premises covenants with the contractor that the contractor, from time to time, and in all respects having fulfilled and performed the provisions of this contract (except the fulfilment of the guarantee which is to continue for two years) on the contractor's part

intended to be fulfilled and performed shall be paid for said four locomotive engines so delivered as aforesaid the sum of fifty-seven thousand three hundred and five dollars and twenty cents, one-half thereof within thirty days after delivery of the first two egines, as aforesaid, and the balance within thirty days after delivery of the remaining two as aforesaid.

In witness whereof the said parties have caused these presents to be executed under their respective corporate seals, and under the hands of the proper officers in that behalf.

Signed, sealed and delivered in the presence of

Jno. J. Harty.

R. N. Abbott, as to signature of Robert Jaffray and H. W. Pearson.

Wm. Harty,
President Can. Loco. Co., Ltd.
(Seal.)

Temiskaming & Northern Ontario Railway Commission,
Robert Jaffray,
Chairman.
(Seal.)

H. W. Pearson,
Sec.-Treasurer.

Steel Rails.

Memorandum of agreement made this fourteenth day of April, 1905, between The Dominion Iron and Steel Company, Limited, hereinafter called the "Contractor," and The Temiskaming and Northern Ontario Railway Commission, hereinafter called the "Commission."

1. The contractor agrees to furnish and deliver to the Commission, free of all charges, on cars at North Bay, as hereinafter specified, five thousand tons of steel rails in strict compliance with the specifications hereto attached for the price of $33.50 per gross ton of 2,240 pounds, f.o.b. cars at North Bay.

2. Said rails shall be so delivered, one-half thereof during the month of October and the balance during the month of November, 1905, time being agreed to be strictly of the essence of this contract.

3. In the event of stoppage or partial stoppage of the works of the contractor, or shipments being delayed through strikes, accidents, breakage of machinery or other cause beyond the contractor's control, of which the Commission shall be promptly notified, or, in case any shipment or any part thereof shall be lost in transit, the contractor shall be entitled to such additional time in respect of the whole or part of such deliveries or either of them as the Chief Engineer of the Commission, for the time being, shall decide and certify in writing to be fair and reasonable, having reference to the character and duration of such stoppage, delay or loss, and such Engineer shall be the sole and final judge as to the additional time to be allowed, and as to what part of such deliveries or any of them shall extend to, and his decision in every such case shall be absolutely final and binding upon both parties. The last preceding clause of these presents shall be construed so far as relates to any portion of such deliveries or any of them affected by such extension of time as if the time fixed by the Engineer were the time fixed in said clause.

4. The contractor shall give written notice to the Commission by letter addressed to the Secretary of the Commission at the office of the Commission in Toronto of the commencement of rolling at least fifteen days in advance of such commencement, and due notice of the resuming of rolling, from time to time, after the same shall have ceased.

5. The written certificate of the Inspector of the Commission provided for by said specifications certifying that the rails have been manufactured to his satisfaction in accordance with this contract, and the said specifications shall be a condition precedent to the right of the contractor to receive and be paid the price herein agreed to be paid for the same.

6. In case default shall be made by the contractor in the delivery of any of the said rails in accordance with the terms of this contract and the continuance of such default for thirty days the Commission may cancel this contract, but the contractor shall, nevertheless, remain liable for all loss which may be suffered by the Commission by reason of the non-completion by the contractor of this contract. Provided, however, that credit shall be given to the contractor notwithstanding such cancellation for the price of all rails which shall have been delivered by the contractor in accordance with this contract and the said specifications.

7. The cost of inspection provided for by the specifications shall be borne by the Commission.

8. The contractor will, from time to time, replace free of charge any rails supplied under this contract which shall break in use within a period of five years from the first day of October, 1905, provided such breakages are due to defective workmanship or materials of which the Chief Engineer of the Commission shall be sole judge, and his decision final and binding, the rails to replace such breakages to be delivered by the contractor to the Commission f.o.b. cars at North Bay yearly within sixty days from the mailing to the contractor of the Superintendent's certificate hereinafter referred to, on the certificate of the Superintendent for the time being of the railway of the Commission certifying to the fact of such breakages and the number of rails broken, which certificate shall be final and binding on both parties in the premises.

9. The Commission in consideration of the premises promises to pay in Toronto funds for each shipment of said rails upon the arrival thereof in North Bay on presentation of invoices and the certificate of the Inspector of the Commission attached to each draft, provided this shall not require the Commission to pay for any rails at any earlier dates than the dates of delivery thereof required as aforesaid.

In witness whereof the said parties have caused these presents to be executed under their respective corporate seals and the hands of the proper officers in that behalf.

Signed, sealed and delivered
in the presence of

A. J. McGee,
as to C. B. Smith and
A. J. McGee.

F. P. Jones,
as to J. H. Plummer and
C. S. Cameron.

Dominion Iron & Steel Co., Ltd.
J. H. Plummer,
President.
(Seal.)
F. P. Jones,
General Sales Agent.
V. S. Cameron,
Secretary.

Temiskaming & Northern
Ontario Railway Commission,
C. B. Smith,
Chairman.
(Seal.)
H. W. Pearson,
Sec.-Treasurer.

TIES.

Memorandum of agreement made in duplicate this twentieth day of May, in the year of our Lord, 1905, between Edward Benoit, of the Town of North Bay, hereinafter called the "Contractor," and The Temiskaming and Northern Ontario Railway Commission, hereinafter called the "Commission."

Witnesseth that in consideration of the mutual covenants and agreements herein contained the parties agree as follows:

1. The contractor will deliver to the Commission at such points on the right of way of the Commission at or near the fiftieth mile of the said line of railway as may, from time to time, be directed or approved by the Tie Inspector, twenty thousand tamarac railway ties, and will further deliver to the Commission at such points on the said right of way south of New Liskeard as may be convenient to the contractor and approved by the Tie Inspector, five thousand tamarac railway ties, and will further deliver to the Commission at such points on the said right of way north of New Liskeard as may be convenient to the contractor and approved by the Tie Inspector, fifteen thousand tamarac railway ties, all of the said ties to be made from sound timber of good merchantable quality, and in strict compliance in all respects with the specifications hereto annexed, which specifications are hereby made part of this contract, it being, however, agreed that should there in any respect be any discrepancy between the said specifications and these presents then the terms of these presents shall govern, said twenty thousand ties for delivery at or near the fiftieth mile to be delivered and piled completely ready for inspection on or before the first day of June, 1905, and the remaining lots of five thousand and fifteen thousand, respectively, to be delivered and piled completely ready for inspection on or before the first day of October, 1905, time being agreed to be material and of the essence of this contract.

2. The contractor shall pay in cash for all ties purchased by him from other parties, and shall not directly or indirectly contract for ties for said work, the price of which shall be payable either wholly or partly in goods or otherwise than in actual cash.

3. The contractor shall furnish satisfactory evidence to the Engineer, from time to time, as requested by the Engineer, of his having complied with the provisions of the last preceding clause hereof, and as to the land upon which all ties delivered, from time to time, have been cut, and that the contractor or other party cutting same has the legal right to cut such ties and dispose of them, and that the same are free from all liens and attachments, and until such evidence to the satisfaction of the Engineer is furnished, and until ties, from time to time, are actually accepted and marked by the Tie Inspector, as aforesaid, same shall be at the risk of the contractor.

4. Culled ties must be promptly removed by the contractor from the railway right of way, unless same shall be accepted under clause 5 of the specifications, in which case they should be paid for at half price.

5. If the contractor shall become bankrupt, or insolvent, or shall make an assignment for the benefit of his creditors, or shall compound with his creditors, or propose any composition to his creditors for the settlement of his debts, or shall attempt to transfer, sub-let or assign this contract, or any part thereof without the consent in writing of the Engineer, or, if by the report of the Engineer it shall appear that the rate of progress of the said work in the opinion of the Engineer is not such as to ensure the completion of the same within the time prescribed, or if the contractor shall, in the opinion of the Engineer (who shall be the sole and absolute judge in that

behalf) persist in any course violating the provisions of this contract, or any of them, the Commission shall have the power and right at its discretion, without previous notice, and with process of law, to take the work, or any part thereof, out of the hands of the contractor, and either re-let the same to any other person or persons with or without previous advertisement, or to employ workmen and provide material, tools and other necessary things at the expense of the contractor, or to take such other steps as the Commission may consider necessary in order to secure completion of the said work, and in any such case the contractor shall have no claim to any payment in respect of work performed, but all things done and means employed under this clause by the Commission shall be as binding on the contractor as if the things done and means employed had been done and employed by him under this contract; but the contractor shall, nevertheless, remain liable for all loss and damages which may be suffered by the Commission by reason of the non-completion by the contractor of the work, or by reason of any matters aforesaid, which damages shall be deemed to include all salaries or wages which shall be payable to the person or persons superintending the work on behalf of the Commission, and no action or claim shall be raised or made by the contractor by reason or on account of the ultimate cost of the work so taken over proving greater than the opinion of the contractor it should be, and the amount of all such loss and damages shall be computed and ascertained by the Engineer, whose certificate certifying any amount hereof shall be final and binding upon all parties; but notwithstanding any of the matters aforesaid, the contractor shall receive credit for all amounts owing to him for the part of the work which he shall have performed, subject, however, to the right of the Commission to deduct therefrom all such loss and damages as aforesaid so certified by the Engineer.

6. The Commission in consideration of the premises hereby covenants with the contractor that the contractor, from time to time, and in all respects having fulfilled the covenants and agreements herein contained, and on the contractor's part intended to be fulfilled with, be paid for each and every tie delivered and accepted as above, as follows: For the said twenty thousand ties to be delivered at or near the fiftieth mile, as aforesaid, twenty-five cents; and for the remaining lots of five thousand and fifteen thousand ties, respectively, twenty-seven cents, as follows: Cash payments equal to about ninety per cent. of the value of the ties so delivered and accepted shall be made to the contractor monthly on the written certificate of the Engineer that such ties have been so delivered and accepted, and such evidence furnished, as aforesaid, and the said certificate shall be a condition precedent to the right of the contractor to be paid the said ninety per cent., or any part thereof. The remaining ten per cent. shall be retained until the final completion of the whole work to the satisfaction of the Engineer, and until the Engineer shall be satisfied that all wages of all workmen, laborers and servants of the said contractor, and of all sub-contractors under him, as well as the price of all ties purchased by the contractor from other parties have been duly paid, whereupon the Engineer shall give his final certificate accordingly, and such remaining ten per cent. or the balance payable to the contractor as found by the Engineer shall be paid to him by the Commission within forty days after the granting of such final certificate; and it is hereby declared that the written certificate of the Engineer certifying to the final completion of this contract as aforesaid shall be a condition precedent to the right of the contractor to receive or to be paid the said remaining ten per cent. or any part thereof.

7. The word "contractor" wherever it appears in this contract shall be held to mean and include the contractor, his heirs, executors and administra-

tors, and the word "Engineer" shall mean the Chief Engineer for the time being appointed by the Commission and having control of the work of construction of the said line of railway.

In witness whereof this agreement has been duly signed, sealed and executed by the said contractor, and duly executed by the said Commission under its corporate seal and the hands of its Chairman and Secretary.

Signed, sealed and delivered in the presence of

J. M. McNamara, as to signature of Edward Benoit.

A. J. McGee.

Ed. Benoit. (Seal.)

The Temiskaming & Northern Ontario Railway Commission, (Seal.)

C. B. Smith, Chairman.

H. W. Pearson, Sec.-Treasurer.

Erection of Telephone Line.

Articles of Agreement made in duplicate this eleventh day of July, 1905, between John F. H. Wyse and Henry W. Middlemist, both of the City of Toronto in the County of York, Engineers, hereinafter called the "Contractors," of the first part, and The Temiskaming and Northern Ontario Railway Commission, hereinafter called the "Commission," of the second part.

Witnesseth:

1. In this contract the word "work" or "works" shall, unless the context requires a different meaning, mean the whole of the work and materials, matters and things required to be done, finished and performed under this contract. The word "Engineer" shall mean the Chief Engineer for the time being appointed by the Commission and having control over the work.

2. The contractors will at their own expense provide all and every kind of work, labor, materials and things whatsoever for the due construction and completion, and will duly and sufficiently build, execute and perform in a true, perfect and thoroughly workmanlike manner all the work required in the erection and completion of a telephone line along the Commission's line of railway between North Bay and New Liskeard, with all necessary or proper appliances for use by the Commission in connection with said railway in strict accordance with the tender, specifications and plan hereto attached and any further plans and drawings prepared for said works by the Engineer, and to the satisfaction and under the direction and personal supervision of the said Engineer, and will give possession thereof to the Commission, complete and ready for use, within the period of three months after receiving notice from the Commission to commence work under this contract. It is agreed that the Commission requires the cross-arms to be of Southern yellow pine and the top pins one-half inch iron with wooden insulation, in which case the price per cross-arm, including cross-arm, top pins, braces, bolts, etc., shall be two dollars instead of one dollar and sixty cents as set out in the tender hereto annexed. Transposition to be approximately once every mile on single pins.

3. The contractors upon receiving such notice to proceed shall forthwith commence work and shall proceed diligently therewith at the rate required by the Engineer and shall complete the work within the time above limited,

provided that if any extras and alterations are ordered or any delay or hindrance is caused by the ordering of Southern yellow pine for cross-arms, or if any other delay or hindrance is caused for which the contractors are not responsible, the contractors may apply to the Engineer to extend the time for the completion, and the work shall thereupon be completed within the time fixed in writing by the Engineer, and in default the contractors hall pay the Commission, by way of liquidated damages, the sum of five dollars for each day that may elapse after the time for completion has expired until the whole work shall be completed and delivered to the Commission.

4. The Engineer shall be at liberty at any time either before the commencement or during the construction of the works or any portion thereof, to order any extra work to be done and to make any changes which he may deem expedient in the dimensions, character, nature, location or position of the works or any part or parts thereof, or in any other things connected with the works, whether or not such changes increase or diminish the work to be done or the cost of doing the same, and the contractors shall immediately comply with all requisitions of the Engineer in that behalf and shall commence and complete the work so ordered to be done within the times specified by the Engineer, but the contractors shall not make any change in or addition to or omission or deviation from the work, and shall not be entitled to any payment for any change, addition or deviation or any extra work unless such change, addition, deviation or extra work shall have been first directed in writing by the Engineer and notified to the contractors, and the decision of the Engineer as to whether any such change or deviation increases or diminishes the work or as to the allowance to be made to the contractors or deducted from the contractors in respect of any such increase or diminution shall be final, and all the provisions of this contract shall apply to any changes, additions, deviations or extra work in like manner, and to the same extent as to the work tendered for, and no changes, additions, deviations, omissions, or extra work shall annul or invalidate this contract, and no compensation shall be claimable by the contractors for any loss of anticipated profits in respect of or in consequence of any change or deviation in or omission from the works.

5. The Engineer shall be the sole judge of the work and material in respect of both quantity and quality and his decision on all questions in dispute in regard to work and material shall be final and no works or extra or additional works or changes shall be deemed to have been executed nor shall the contractors be entitled to payment for the same unless the same shall have been directed in writing as hereinbefore provided, and executed to the satisfaction of the Engineer as evidenced by his certificate in writing, which certificate shall be a condition precedent to the right of the contractors to be paid therefor.

6. The contractors shall be at the risk of and shall bear all loss or damage whatsoever which may occur to the works or any of them until the same be fully and finally completed and delivered up to and accepted by the Commission, and if any such loss or damage occur before such final completion, delivery and acceptance, the contractors shall immediately, at their own expense, repair, restore, and re-execute the work so damaged so that the whole works or the respective parts thereof may be completed within the time hereby limited, but the Commission shall, when requested by the contractors, provide two competent flagmen to protect the contractors from accidents from engines and trains upon the said railway while the contractors are engaged upon the contract, the contractors to pay the Commission five dollars for each day of ten hours in which the said flagmen will be so employed.

7. Neither the acceptance nor use by the Commission of the whole or any portion of said works, nor the payment of any sums for or on account of said works, nor the giving of any certificate by the Engineer, shall in any way lessen the total and final responsibility of the contractors, neither shall it exempt the contractors from liability to replace work if it be afterwards discovered to have been improperly or badly done.

8. Cash payments equal to about ninety per cent. of the work done and materials delivered, computed at the prices agreed upon under this contract, shall be made to the contractors monthly on the written certificate of the Engineer that the work for or on account of which the certificate is granted has been done and stating the value of such work computed as above mentioned and the said certificate shall be a condition precedent to the right of the contractors to be paid said ninety per cent. or any part thereof. The remaining ten per cent. shall be retained until the final completion of the whole work to the satisfaction of the Engineer, whereupon the Engineer shall give his final certificate accordingly, and the balance payable to the contractors as found by the Engineer shall be paid to them by the Commission within forty days after the granting of such final certificate. The written certificate of the said Engineer certfying to the final completion of the said works to his satisfaction shall be a condition precedent to the right of the contractors to receive or to be paid the said remaining ten per cent. or any part thereof. The Commission shall transport over its railway from North Bay to any of its stations all material to be used by the contractors on said works free of charge, and will supply the contractors with a box car for use of their workmen at a rental of twenty-five cents per day and an additional hand car free of charge, which said box car and workmen and hand car shall be moved from any one of the Commission's stations to another from time to time at the request of the contractors free of charge, but not so as in any way to interfere with the operation of the Commission's railway.

9. It is distinctly agreed that no implied contract of any kind whatsoever by or on behalf of the Commission shall arise or be implied from anything contained in this contract, including the said specifications, and the plans and drawings or the tender of the said contractors for said work or from any position or situation of the parties at any time, it being clearly understood and agreed that the express contracts covenants, agreements and stipulations contained in these presents and in the said specifications, plans and drawings are and shall be the only contracts, covenants, agreements and stipulations upon which any right against the Commission is to be founded, it being further expressly agreed that the said specifications and these presents are to be read together and that in case of any discrepancy between these presents and anything contained in such specifications the provisions of these presents shall govern. In case of any discrepancy appearing at any time between the specifications, plans and drawings or any of them, the contractors shall follow such one of them as the Engineer shall in writing direct.

In witness whereof this agreement has been duly signed, sealed and executed by the said contractors and duly executed by the said Commission under its corporate seal and the hands of its Chairman and Secretary.

Signed, sealed and delivered in the presence of A. J. McGee.

J. F. H. Wyse. (Seal.)
Henry W. Middlemist. (Seal.)
T. & N. O. Railway Commission.
C. B. Smith, Chairman. (Seal.)
H. W. Pearson, Secretary-Treasurer.

PASSENGER COACHES.

Articles of Agreement made in duplicate this thirty-first day of July, 1905, between The Crossen Car Manufacturing Company, Limited, hereinafter called the "Contractor," and The Temiskaming and Northern Ontario Railway Commission, hereinafter called the "Commission."

Witnesseth:

1. In this contract the word "Inspector" shall mean the Inspector for the time being appointed by the Commission to represent and act for the Commission in the supervision of the construction and in the inspection and certfication of the workmen's cars hereinafter referred to.

2. The contractor will supply and provide all and every kind of work, labor, materials, articles and things whatsoever for the due construction and completion and will well and sufficiently build and complete in a thorough, perfect and workmanlike manner three workmen's cars with all necessary appliances for use on the Commission's line of railway in strict compliance with the specifications hereto annexed and with the plans and drawings relating thereto to the complete satisfaction of the Inspector, and the said contractor will deliver one of said cars duly completed and ready for use to the Commission free on the Commission's railway tracks at the Town of North Bay in each of the months of January, February and March, 1906, time being agreed to be material and of the essence of this contract.

3. The Inspector shall be the sole judge of all work and material done and supplied under this contract, and his decision on all questions in dispute with regard to any such work or material shall be final and the whole work shall be executed to his satisfaction as evidenced by his certificate in writing, which certificate shall be a condition precedent to the right of the contractor to be paid therefor.

4. The Inspector and all persons from time to time authorized by him in that behalf shall have free entry and access to the works of the contractor at all times while this contract is being performed, and shall have all reasonable facilities afforded to him and his representatives as aforesaid to satisfy them that the same is being carried out and performed in accordance with this contract.

5. The acceptance and payment for any of the said cars by the Commission shall not be considered as any waiver of the obligations of the contractor with references to the others.

6. The contractor hereby guarantees all springs and axles for three years' service after coming into actual use, and the contractor will furnish a new spring or axle as the case may be promptly and free of cost f.o.b. North Bay to replace each and every such article which fails to last for three years after being put into actual use. If the springs or axles so furnished to replace others fail to run the balance of the three years, the contractor will furnish promptly and free of cost f.o.b. North Bay other new springs or axles to take their place and so on until the three years' guarantee for these articles shall have expired. All wheels, centres and ties are guaranteed by the contractor to run three hundred thousand miles without failure under fair usage and without more than one and one-half inches tire wear. The records of the T. & N. O. Railway shall be taken as final and conclusive evidence of the length of time such springs or axles have been in service, or mileage made by wheels, and the contract shall not be considered as finally completed until the above mentioned time has expired and this guarantee has been fully complied with. All journal bearings and journals are guaranteed by the contractor to run cool under ordinary loads for two months' service, after deliv-

ery of car to the Railway by the contractor and its coming into actual use, and all axles or journal bearings removed on account of heated bearings during the period of two months shall be replaced at the contractor's expense.

7. The Commission, in consideration of the premises, covenants with the contractor that the contractor from time to time and in all respects having fulfilled and performed the provisions of this contract (except the fulfillment of the guarantee, which is to continue as above provided,) on the contractor's part intended to be fulfilled and performed, will be paid for and in respect of each of the said workmen's cars so delivered as aforesaid the sum of five thousand four hundred and fifty dollars ($5,450.00), payments to be made within thirty days after the delivery of each car.

In witness whereof the said parties have caused these presents to be executed under their respective corporate seals and under the hands of the proper officers in that behalf.

Signed, sealed and delivered in the presence of HERBERT BOGGS. A. J. McGEE, as to signature of C. B. Smith and H. W. Pearson.

CROSSEN CAR MFG. CO. OF COBOURG, LIMITED,
WM. J. CROSSEN,
per H. WILLIAMS, (Seal.)
Gen'l Manager.

TEMISKAMING & NORTHERN ONTARIO RAILWAY COMMISSION.
C. B. SMITH, Chairman. (Seal.)
H. W. PEARSON,
Secretary-Treasurer.

ANGLE BARS.

Agreement made in duplicate this fifteenth day of August, 1905, between The Nova Scotia Steel and Coal Company, Limited, hereinafter called the Contractor, of the first part, and The Temiskaming and Northern Ontario Railway Commission, hereinafter called the Commission, of the second part.

1. The Contractor agrees to furnish to the Commission free of all charges on cars at North Bay, Ontario, as hereinafter specified, six hundred and seventy-two tons of angle bars in strict compliance with the specifications and drawing hereto annexed for the price of one dollar and ninety cents per one hundred pounds f.o.b. cars at North Bay.

2. The said angle bars shall be so delivered one-half thereof in September and the balance in the month of October of the year 1905, time being agreed to be strictly of the essence of the contract.

3. The Contractor shall give written notice to the Commission by letter addressed to the Commission at its office in Toronto of the commencement of manufacture at least fifteen days in advance of such commencement and due notice of the resuming of manufacture from time to time after the same shall have ceased.

4. The written certificate of the Inspector appointed by the Commission's Engineer as provided for by said specifications certifying that the angle bars have been manufactured to his satisfaction in accordance with this contract, and the said specifications and drawing shall be a condition precedent to the

right of the Contractor to receive and be paid the price herein agreed to be paid for the same.

5. In case default shall be made by the Contractor in delivery of any of the said angle bars in accordance with the terms of this contract the Commission may without notice cancel the contract, but the Contractor shall nevertheless remain liable for all loss which may be suffered by the Commission by reason of the non-completion by the Contractor of this contract.

6. Cost of inspection provided for by the specifications shall be borne by the Commission.

7. The Commission agrees to pay for said angle bars in Toronto funds for each shipment of the said angle bars within thirty days after the delivery thereof to the Commission at North Bay, and after presentation of invoice and the certificate of the Inspector that said angle bars have been manufactured to his satisfaction in accordance with this contract and specifications and drawing hereto annexed.

In witness whereof the said parties have caused these presents to be executed under their respective corporate seals and the hands of the proper officers in that behalf.

Signed, sealed and delivered in the presence of H. B. McNeil,

A. J. McGee, as to execution of C. B. Smith and H. W. Pearson.

Nova Scotia Steel & Coal Co., Ltd., Per John Irving. (Seal.)

Temiskaming & Northern Ontario Railway Commission, (Seal.)

C. B. Smith, Chairman.

H. W. Pearson, Sec.-Treasurer.

Passenger Coaches.

Articles of agreement made in duplicate this thirty-first day of August, one thousand nine hundred and five, between The Crossen Car Manufacturing Company, Limited, hereinafter called the "Contractor," and The Temiskaming and Northern Ontario Railway Commission, hereinafter called the "Commission."

Witnesseth:

1. In this contract the word "Inspector" shall mean the Inspector for the time being appointed by the Commission to represent and act for the Commission in the supervision of the construction and in the inspection and certification of the first-class coaches and baggage and mail car hereinafter referred to.

2. The Contractor will supply and provide all and every kind of work, labor, materials, articles and things whatsoever for the due construction and completion and will well and duly build and complete in a perfect and workmanlike manner three first-class coaches and one baggage and mail car with all necessary appliances for use on the line of railway of the Commission in strict compliance with the specifications relating to the said first-class coaches and baggage and mail car respectively hereunto annexed and with the plans and drawings relating thereto (save and except that the Westinghouse Automatic Quick Action air brake apparatus in said specifications mentioned shall be furnished by the Commission subject to the said coaches and car being

properly equipped therewith by the Contractor) to the complete satisfaction of the Inspector and the Contractor will deliver the said first-class coaches and baggage and mail car duly completed to the Commission free on the railway tracks of the Commission at the Town of North Bay, such first-class coaches to be so delivered one in each of the months of January, March and April, 1906, and the said baggage and mail car in the month of January, 1906, time being agreed to be material and of the essence of this contract.

3. The Inspector shall be the sole judge of all work and material done and supplied under this contract and his decision on all questions in dispute with regard to any such work or material shall be final and the whole work shall be executed to his satisfaction as evidenced by his certificate in writing, which certificate shall be a condition precedent to the right of the Contractor to be paid therefor.

4. The Inspector and all persons from time to time authorized by him on that behalf shall have free entry and access to the works of the Contractor at all times while this contract is being performed and shall have all reasonable facilities afforded to him and his representatives as aforesaid to satisfy him that the same is being carried out and performed in accordance with this contract.

5. The acceptance and payment for any of the said coaches or cars by the Commission shall not be considered as any waiver of the obligations of the Contractor with reference to the others.

6. This contract shall not be considered as fully completed until the guarantee clause in the attached specifications respecting wheels, springs, axles, centres, tires, etc., has been fully complied with. The books or other records of the Commission shall be taken as final and conclusive evidence in respect of all matters mentioned in said guarantee.

7. The Commission in consideration of the premises covenants with the Contractor that the Contractor from time to time and in all respects having fulfilled and performed the provisions of this contract (except the fulfillment of the guarantee which is to continue as aforesaid) on the Contractor's part intended to be fulfilled and performed will be paid for and in respect of each of the said first-class coaches the sum of eight thousand three hundred and fifty dollars and for and in respect of the said baggage and mail car the sum of four thousand nine hundred and eighty-five dollars, payments to be made within thirty days after the delivery of each coach and car.

In witness whereof the said parties have caused these presents to be executed under their respective corporate seals and under the hands of the proper officers in that behalf.

Signed, sealed and delivered
in the presence of
HERBERT BOGGS.

A. J. MCGEE.

CROSSEN CAR MFG. CO. OF COBOURG, LIMITED,
WM. J. CROSSEN,
Per H. WILLIAMS,
General Manager.
(Seal.)

TEMISKAMING & NORTHERN ONTARIO RAILWAY COMMISSION,
J. L. ENGLEHART,
Chairman.
H. W. PEARSON,
Sec.-Treasurer.
(Seal.)

EXPRESS AGREEMENT.

Agreement made this thirty-first day of May, 1905, between The Temiskaming and Northern Ontario Railway Commission, hereinafter called the Commission, and The Dominion Express Company, incorporated by Special Act of the Parliament of Canada, 36 Victoria, Chapter 113, hereinafter called the "Express Company."

Whereas the Commission owns and operate a certain line of railway in the Province of Ontario extending at present from the Town of North Bay to the Town of New Liskeard.

And whereas the Commission in order to afford the public all reasonable express service upon passenger trains has agreed with the Express Company as hereinafter set forth.

Now therefore these presents witness that in consideration of the premises and of the mutual covenants and stipulations herein contained the parties have agreed with each other as follows:

The Commission on its part agrees:

1. To transport upon its passenger trains between all points on said line of railway all express matter in charge of the Express Company with as much promptness and despatch as is usual and reasonable and as the facilities of the Commission permit.

2. To furnish to the Express Company sufficient space upon all passenger trains for such transportation and for the convenient transaction of its express business to assign to the Express Company the usual separate room in its baggage car to be used jointly with the Canadian Express Company and when such space shall not be sufficient for the proper transportation and transaction of such express business to furnish separate cars for the Express Company's use, to keep such cars in good order and repair and to light and warm them when needed.

3. To carry upon it passenger trains the messengers of the Express Company with their safes, trunks and articles needed in doing the Express Company's business, the Express Company's officers and employees when travelling upon the Express Company's business, and express matter covered by the Express Company's franks (so far as such franks are lawful).

4. To provide and allow the Express Company free approach and access to its depots, stations, premises and trains and reasonable time to load and unload express matter upon and from the trains.

5. To provide and allow the Express Company to use and occupy such rooms in its depots, stations and premises as may be necessary for the loading, unloading and transfer and storage of express matter, provided such occupancy shall not be detrimental to the business of the Commission and provided further that as to this and the next preceding paragraph it is agreed that unless and until the Commission shall have a station of its own at North Bay the Express Company shall make its own arrangements with the Canadian Pacific Railway Company for facilities for the transaction of the business of the Express Company with the Commission at North Bay, the intention being that the Commission shall not be under any obligation to the Express Company for such facilities at North Bay unless and until it shall have a station of its own at said point.

6. To allow the Express Company if it so desires to employ as its agents any of the station agents of the Commission at their respective stations, but on condition that the Express Company will at any time discharge any such agent from its employment at the request of the Commission. The Express Company is to be solely liable for the acts of such agents done by them within

the scope of their employment as employees of the Express Company, but not otherwise.

7. To assume all liability if any for the death of or personal injury to the agents or employees of the Commission when acting jointly for the Commission, and the Express Company as well as all liability if any for loss and for damage to shipments of express matter, money, bonds or valuables shipped by or on account of the Commission occasioned by accidents to trains on the railroad of the Commission.

8. To advance the interests of the Express Company and aid it to do a successful express business as far as consistent with its own interests and to provide and allow no express facilities of any kind upon its passenger trains either through or local upon the whole or any part of its lines of railway to any other person or company on more favorable terms than those granted to the Express Company.

The Express Company on its part agrees:

1. To carry on an express business over the line of the Commission and at the points reached thereby, to furnish to the public at such points as efficient an express service as may be reasonably required and to receive and forward all such express matter as may be offered to it by the public except such as of a dangerous nature; to extend and increase its express business as much as it can and to do all in its power consistent with its own interests to advance the interests of the Commission.

2. That it will not knowingly receive or put on board of any train any parcels, boxes or packages containing nitro-glycerine, dualine, gun powder or other dangerous combinations or explosive substances either solid or liquid.

3. To carry upon the lines of the Commission and upon all other lines operated by the Express Company so far as it is permitted to do so free of cost to the Commission the ordinary express matter of the Commission, including remittances of money to or from the agents of the Commission and any other shipments of money, bonds or valuables made by or on account of the Commission.

4. To hold and keep indemnified the Commission against any payments, charges or expenses for death of or personal injury to any of the officers, agents or employees of the Express Company while engaged in the discharge of their duties upon the trains or in the stations or otherwise on the premises of the Commission, except agents and employees of the Commission acting jointly for the Commission and the Express Company, and to assume all responsibility if any for the loss of or damage to the express matter in its charge, and to hold and keep indemnified and harmless the Commission from such loss or damage except loss of or damage to express matter shipped by or on account of the Commission and occasioned by accident to the trains on the railway of the Commission.

5. To render monthly accounts to the Commission of the gross revenue received by the Express Company from the transportation of and other services connected with the express business done by it upon the Commission's line of railway. For the purpose of this agreement such gross revenue shall be ascertained thus: The gross revenue for matter carried wholly upon the Commission's line of railway shall be deemed to be the whole amount received by or on account of the Express Company for such matter not including the charges of other express lines. The gross revenue derived from express matter carried partly upon the Commission's line and partly upon other lines shall be deemed to be that proportion of the whole amount received by or on account of the Express Company which the number of miles

which the matter is carried over the line of the Commission bears to the whole number of miles which the express matter is carried. Before such prorating is done there shall be deducted from the whole amount received all charges of other express lines and of all bridge and ferry tolls.

6. To pay to the Commission forty-five per cent. of the gross revenue received by the Express Company from the transportation of and other services connected with the express business done by it on the Commission's line as above defined, such payment to be made at the office of the Commission in Toronto on or before the fifteenth day of each month in respect of the preceding calendar month. During the pleasure of the Commissioners the Express Company may have as its messenger or messengers any of the conductors or baggagemen of the Commission whenever such employment shall not, in the judgment of the Commissioners, conflict with the duties of the Commission or messenger.

7. To afford the Commission or its representatives from time to time in that behalf every opportunity at any time upon reasonable notice to examine the books, papers, records and weigh bills pertaining to the business done under this contract and the manner in which the Express Company prepares the statement of gross earnings under this contract, and shall give the Commission all reasonable safeguards and checks upon the correctness of said accounts.

8. That all freight and express matter taken by the Express Company shall be loaded and unloaded by its employees and at all times handled by its employees in such a manner as to avoid unnecessary delay to the passenger trains of the Commission.

It is specially agreed between the parties hereto as follows:

1. The delivery by the joint agent of the parties hereto to the exprss messenger of the Express Company on the train of money packages belonging to or consigned to the Commission shall constitute delivery thereof to the Express Company and the delivery by the express messenger on the train to such joint agent of money packages addressed to the Commission shall constitute delivery thereof to the Commission.

2. That if the said line of railway shall be extended beyond New Liskeard or if any other lines of railway shall be operated by the Commission during the continuance of this agreement the Express Company shall be given the same privileges and facilities for the transportation of its business thereon as are herein granted on the present line of railway of the Commission in so far as the Commission can legally grant the same .

3. The employees of the Express Company while engaged in the transaction of the business herein provided for on the trains and at the stations of the Commission or otherwise on the premises of the Commission shall be subject to all the rules and regulations that may from time to time be made by the Commission or its representatives in that behalf for the safe conduct and management of its business.

4. That although the Express Company may employ and use the Commission's agents as above specified as agents of the Express Company and may pay such agents by commission or otherwise, and although the Commission may to a greater or less extent be benefited thereby the Commission is in no way liable to the Express Company or to the public for any loss of any money or any other packages for the charges thereon nor for any damage sustained by the Express Company of any kind whatsoever by reason of the negligence or otherwise of the agents or messengers so employed.

5. This contract shall take effect on the first day of June, 1905, and remain in force for a period of two years from that date and thereafter until ninety days after either party shall give notice in writing to the other of its desire to terminate the same.

As witness the corporate seals of the said parties and the hands of their respective officers in that behalf.

Signed, sealed and delivered
in the presence of
A. J. McGee,
as to signature of C. B. Smith
and H. W. Pearson.

Witness:
Wm. Walsh.

Temiskaming & Northern Ontario
Railway Commission,
(Seal.)
C. B. Smith,
Chairman.
H. W. Pearson,
Sec.-Treasurer.
Dominion Express Company,
(Seal.)
By W. G. Stout,
Pres. and Gen. Manager.

Gillies Agreement re Telephone Line.

Agreement made in duplicate this fifth day of August, 1905, between Gillies Brothes, Limited, herein called "Gillies Bros." of the first part, and The Temiskaming and Northern Ontario Railway Commission, herein called the "Commission," of the second part.

Whereas Gillies Bros. have requested the Commission to permit them to run a telephone wire along the telegraph poles belonging to the Commission on its line of railway passing through the timber limits of Gillies Bros. for use by their fire rangers, which the Commission has agreed to do upon the following terms and conditions which are hereby agreed to by said Gillies Bros.:—

1. The said wire shall be placed low enough on said telegraph poles so as not to interfere with the copper telephone system when the Commission is about to install. Should it be discovered at any time after said telephone line has been erected by said Gillies Bros., that it in any way interferes with the Commission's telegraph or telephone lines, said Gillies Bro. shall make such alterations and changes therein as the Commission's Chief Engineer may direct.

2. Said Gillies Bros. agree not to connect said telephone line with any other telephone system except the Commission's telephone system when completed.

3. Gillies Bros. shall not extend the use of the instrument or connecting lines erected by them to other individuals except their servants upon their business, nor shall they be used for any tolls or consideration to be paid by any person.

4. The Commission may any time without previous notice or other formality terminate Gillies Bros.' rights to use the Commission's telegraph poles for their line of wire and may without notice cut the said wire so as to prevent said Gillies Bros. using the same and may remove the wire from its telegraph poles.

5. Said Gillies Bros. shall have no claim whatsoever against said Commission for any injury to said telephone line or any loss sustained by reason

of the acts or neglect of the Commission its servants, agents or workmen, whether wilfully or negligently done or otherwise howsoever.

Witness the corporate seals of the parties hereto under the hands of their proper officers.

Signed, sealed and delivered in the presence of

A. E. DeRenzy,
Braeside, August 5th, 1905.

A. J. McGee,
as to signature of C. B. Smith and H. W. Pearson.

John Gillies,
Vice- President.
J. S. Gillies,
Secretary.
(Seal.)
The Temiskaming & Northern Ontario Railway Commission.
(Seal.)
C. B. Smith,
Chairman.
H. W. Pearson,
Secretary-Treasurer.

Telegraph Agreement.

Memorandum of Agreement made this thirty-first day of August, 1905, between The Temiskaming and Northern Ontario Railway Commission, hereinafter called the Commission of the first part, and The Canadian Pacific Railway Company, hereinafter called the Company of the second part.

1. Whereas the Commission own and operate a system of telegraph lines for the public as well as for its own business and the Commission propose to operate telegraph lines on its line of railway for similar purposes. It is mutually agreed between the Commission and the Company that in consideration of the interchange of telegraph business one with the other that through rates shall be made between points on the one system and points on the other which through rates shall in no case be less for the combined distance of transmission on the two lines than the Company's telegraph rates for corresponding on its own lines without the consent of both parties.

2. It is further agreed that the through rates between stations on the Commission's railway and all points on the company telegraph system and its connections shall be twenty-five cents per ten words and one cent for each additional word more than the rate to and from North Bay, Ontario, except as per the following two paragraphs.

3. The rate between the Commission's officers and offices in sections two and three on the Company's telegraph lines will be fifty cents per ten words and three cents for each additional word. Said section two comprises all offices on the main line west of North Bay to and including Nipigon, Ontario, section 3 comprises all offices on the branch line from Sudbury, Ontario, to Sault Ste. Marie, Michigan. Little Current, Manitoulin Island, although shewn in section 3 in the Company's tariff book, is not one of the Company's offices.

4. The rate between points on the Commission's railway and points on the Company's railway will be twenty-five cents per ten words and two cents for each additional word if the railway mileage between said offices is one hundred miles or less.

5. Tolls on telegrams referred to in the last preceding paragraph to be divided equally between the Commission and the Company. On all other telegrams not covered by this exception the Commission's proportion of the tolls will be twenty-five cents per ten words and one cent for each additional word.

5. The rate on newspapers, special despatches will be twenty-five cents per one hundred words more than the press rate from North Bay, these additional tolls to be the Commission's proportion. Rate on cablegrams to be the same as from North Bay, the Commission to receive one cent per word as it's proportion. The Company will deliver all telegrams received at North Bay from points on the Commission's railway. The Commission will allow the Company twenty per cent. of their tolls on all business handled at North Bay that is not transferred to the Company's lines.

7. The Company will supply the Commission with battery power at North Bay free of charge and furnish the required number of tariff books and circulars relative to tariffs at cost price. Message and other telegraph forms for use on the Commission's railway will be supplied by the Commission.

8. The Commission will put its wire or wires into the Company's office at North Bay and provide the necessary instruments for the same. The Company will provide operator and messenger.

9. The Commission will maintain its own lines and instruments.

10. The Commission shall have the right to erect its own telephone wires on the Canadian Pacific Railway Company's poles between Nipissing Junction and the Commission's offices at North Bay.

11. In consideration of the foregoing reduced rates and concessions the Commission agrees that all paid telegrams will be handled by the Company's telegraph agent at North Bay, who will transfer business for points not reached by the Company's telegraph lines or connections to any telegraph or telephone company reaching such points.

12. The joint earnings shall be divided monthly between the parties hereto, each reporting to the other in the manner usual between connecting telegraph companies.

13. Each party shall be responsible to the other for any error, delays, non-delivery, or any act or omission resulting in claims for damages that may occur in its lines in the case of messages received by the other for transmission over the joint lines, and each party shall be responsible for any delays, errors or omissions in the case of joint business received by it for points on the lines of the other which delays, errors, or omissions, have resulted before delivery to the other.

14. This agreement shall remain in force for ten years from the date hereof.

Witness the corporate seals of the parties hereto under the hands of their proper officers.

Signed, sealed and delivered
in the presence of

As to execution by C. B. Smith
and H. W. Pearson,
A. J. McGEE.

THE TEMISKAMING & NORTHERN ONTARIO
RAILWAY COMMISSION.
C. B. SMITH,
Chairman.
H. W. PEARSON,
Secretary-Treasurer.
(Seal.)

THE CANADIAN PACIFIC RAILWAY
COMPANY.
(Seal.)
D. McNICOLL,
Vice-President.
A. R. G HOWARD,
Assistant Secretary.

EXTENSION OF TIME TO CONTRACTOR.

This Indenture, made the fourteenth day of September, one thousand nine hundred and five, between Allan Ranald Macdonnell of the City of Montreal, hereinafter called the Contractor, of the first part; the Hon. William Harty of the City of Kingston, Manufacturer, and Thomas Long of the City of Toronto, Merchant, hereinafter called the Sureties, of the second part, and The Temiskaming and Northern Ontario Railway Commission, hereinafter called the Commission, of the third part.

Whereas the contractor has applied to the Commission for a further extension of time in addition to the extension granted under the terms of the agreement of the 19th day of November, 1904, to complete the work called for by a certain contract between him and the said Commission dated the 3rd day of October, 1902, for the construction of the Commission's line of railway from North Bay to New Liskeard.

And whereas the said sureties and one John J. Long (since deceased) were the sureties for the contractor for the due completion of said contract on the terms of their bond to the said Commission attached to said contract and are also the sureties for the said contractor for the due completion of a certain other contract between him and the said Commission dated 7th June, 1904, for the construction of an extension of the said line of railway from New Liskeard northwesterly, a distance of eighty to one hundred miles, on the terms of their bond to the said Commission attached to said last mentioned contract and the said sureties have joined the contractor in such request for an extension of time.

And whereas the Commission has agreed to extend the time for the completion of said work subject to the terms hereof.

Now these presents witness that the agreement between the parties in the premises is as follows:

1. The 15th day of December, 1905, is hereby substituted for the 15th day of August, 1905 (the time fixed by said first extension agreement of the 19th day of November, 1904) as the time for the completion of the work called for by the said contract of the said 3rd day of October, 1902.

2. The operation of the said road by the Commission meantime shall not be deemed to be or constitute any acceptance of the same or any part thereof as being complete as required by said contract of the 3rd day of October, 1902.

3. The contractor shall be bound to carry on and complete his work without interfering with the operation of said line of railway and he and his servants and employees and his trains, engines, and other equipment and also all sub-contractors and their servants and employees and their trains and other equipment, shall in all respects be subject to the orders and directions of the officers, agents and servants of the Commission engaged in or connected with the operation of the said road, and shall be bound to comply with and conform to all the orders, regulations and directions of the Commission and of its officers, agents and servants engaged in or connected with the operation of the said road, the true intent and meaning of these presents being that in consideration of such extension of time and of the other terms hereof the contractor shall complete, finish and fully do and execute the work called for by the said contract subject to the operation of the said road by the Commission and without interference with the operation thereof except such as shall be permitted or authorized by the Commission through its officers duly designated and accredited in that behalf.

4. The contractor shall be charged with and shall pay such proportion of the cost of maintenance of the right of way, track, and equipment of any portion of the said road over which the trains, engines and workmen of the contractor or of any sub-contractor shall pass or be employed or engaged until the final completion of the said work and until the acceptance thereof as complete by the Chief Engineer of the Commission as the said Chief Engineer shall determine to be fair and reasonable, having due regard to the use of said right of way, track and equipment for operation and for purposes of construction respectively, and the decision of the Chief Engineer as to such proportion of the cost of maintenance payable by the contractor as aforesaid shall be absolutely final, binding and conclusive upon the parties, and the amount so adjudged to be due by the contractor may be deducted from time to time by the Commission from any moneys payable by the Commission to the said contractor.

5. While the said contractor is engaged in completing his work under said contract of the 3rd day of October, 1902, within the time hereby limited in that behalf and under the said contract of the 7th day of June, 1904, within the time limited in that behalf by the said last mentioned contract, the Commission will transport and carry for the contractor all coal in car loads required by him or any of his sub-contractors in connection with the work of construction under said contracts respectively at the rates fixed by said first agreement of extension of the 19th day of November, 1904, and will also, until the 15th day of September, 1905, allow the said contractor and all sub-contractors under him the special rates for men, material and supplies provided for by said agreement of the 19th day of November, 1904, and all unpaid accounts of the contractor against the Commission for transportation over portions of the said line of railway north of New Liskeard still in the hands of the contractor shall be rectified so as that the Commission shall pay and allow for such transportation the same rates as are under said agreement of the 19th day of November, 1904, payable by the contractor to the Commission in respect of transportation over portions of said lines south of New Liskeard and the said accounts shall thereupon be passed by the Chief Engineer for payment.

6. From and after the 15th day of September, 1905, the Commission shall handle the contractor's traffic (other than coal in car loads) and the contractor shall handle the Commission's traffic at rates quoted by the Commission's Traffic Manager's standard or special tariffs governing similar traffic on part of the road being operated by the Commission, which tariffs are the tolls charges to the general public.

7. The Commission shall at all times during construction be entitled to free transportation from the contractor over portions of the road not operated by the Commission, for the special car of the Commission's Chief Engineer, and for all officials and employees of the Commission travelling over any portion of the line under the control of the contractor on the business of the Commission, and the contractor shall keep the Commission's Chief Engineer supplied with a book of passes so that the Engineer shall be able to grant such passes as occasion may require.

8. The contractor shall from time to time, so long as any portion of the said line of railway on which the rails have been laid shall be under his control, promptly transport all traffic which shall be offered to him irrespective of what the ownership, destination or origin of such traffic may be, and the rate of tolls which shall or may be charged or collected by the contractor for the transportation and delivery of such traffic or otherwise connected

therewith shall be such as shall from time to time be authorized and approved of in writing by the Traffic Manager of the Commission.

9. The contractor shall until the final completion of all work under both of said contracts route over the railway of the Commission *via* North Bay all his own traffic from outside points and procure all sub-contractors under him to similarly route all their traffic from outside points whether of men, materials, supplies or otherwise.

10. The contractor shall settle and pay weekly to the local agents of the Commission all charges on freight delivered by the Commission to the contractor.

11. The provisions of this agreement shall continue binding upon the said parties in respect of all matters arising out of or connected with the said contract of the 7th day of June, 1904, after as well as before final completion of the work under said contract of the 3rd day of October, 1902, and subject to the amendments made by the said agreement of the 19th day of November, 1904, and by these presents the said contracts of the 3rd day of May, 1902, and the 7th day of June, 1904, and the bonds of the said sureties for securing due performance of said contracts respectively shall be and remain in full force, virtue and effect and the sureties shall be and continue liable on said bonds for the due performance of the said respective contracts as hereby amended, and all rights, remedies and powers of the said Commission and of the Chief Engineer thereof conferred, given or reserved in and by said contracts and bonds are hereby expressly reserved subject only to the amendments aforesaid.

In witness whereof this agreement has been duly executed by the Commission under its corporate seal and the hands of its Chairman and Secretary and duly signed, sealed and executed by the other parties thereto.
Signed, sealed and delivered.

F. C. Thomson, as to the signature of A. R. MacDonnell.
W. A. Bearance, as to the signa- of Wm. Harty.
Henry Toquebee, as to the signature of Thomas Long.
A. J. McGee, as to the signatures of C. B. Smith and H. W. Pearson.

A. R. MacDonnell. (Seal.)
Wm. Harty. (Seal.)
Thos. Long. (Seal.)
The Temiskaming & Northern Ontario Railway Commission.
C. B. Smith, Chairman. (Seal.)
H. W. Pearson,
Secretary-Treasurer.

News Service.

This Agreement, made this thirtieth day of December, A.D. 1905, between The Temiskaming and Northern Ontario Railway Commission, hereinafter called the Commission, of the one part, and The Canada Railway News Company, hereinafter called the Contractor, of the other part.

Witnesseth that the said parties have and they do hereby covenant, promise and agree each with the other in manner following, that is to say:

1. In these presents the words "Commission" and "Contractor" shall include the parties and their respective successors and assigns. The word "Superintendent" shall mean the Superintendent having jurisdiction over the railway of the Commission, and the word "Secretary" shall mean the Secretary of the said Commission.

2. The Commission hereby grants to the contractor for the period of one year, to be computed from the first day of January, 1906, the exclusive right to license and privilege (except as otherwise hereinafter provided) of selling upon the passenger trains operated by the Commission on its line of railway between North Bay and New Liskeard newspapers, books, periodicals and publications, nuts, fruits, and confections of all kinds, cigars, stationery and fancy goods, and such other articles as are usually sold on railway trains.

3. The contractor shall in no case allow or suffer to be exhibited, sold or offered for sale or distribution on any of the trains of the Commission any book, paper, publication or other article which may be objectionable to the Superintendent, who shall be the sole judge as to what books, papers, publications or other articles infringe this provision and any book, publication or article so infringing shall be at once removed from off the trains of the Commission.

4. All papers, books, periodicals, and other articles offered for sale under this agreement shall be sold at reasonable prices, which shall be subject from time to time to the approval and revision of the Superintendent, and it shall be deemed a violation of this agreement for any agent of the contractor to demand or receive a higher price than so approved for a like or similar article.

5. The Commission shall provide for the contractor at such points on its line of railway as the Superintendent may designate, suitable and necessary room for the storage of the current stock of goods to be sold by the contractor's agent on the Commission's trains, but such goods shall during the time they are in or about any of the Commission's stations or premises be at the sole and exclusive risk of the contractor as to damage by fire or otherwise howsoever no matter how caused.

6. The contractor shall not employ as its agent any person who is not of good moral character, and no agent who, in the opinion of the Superintendent, is guilty of any breach of propriety, courtesy or good conduct towards any passenger, officer or employee of the Commission shall be retained in the contractor's service. Should any such agent or employee of the contractor so conduct himself as in the opinion of the train conductor to be offensive to or annoy passengers, or be guilty of conduct which would justify the removal of a passenger, the train conductor may at once terminate his services for the trip and remove him from the train. Any agent or employee of the contractor engaged in its service under this agreement shall be promptly dismissed from such service on the request of the Superintendent.

7. All train agents of the contractor shall while on duty wear a neat uniform of blue cloth, including cap and badge, which shall be furnished by the contractor at its own cost. The badge shall be worn in such a manner as to be conspicuously exposed to view at all times and shall display the name of the contractor and also in distinct figures large enough to be readily seen the number by which the particular agent is designated.

8. It shall not be permissible for any train agent of the contractor to pass through any sleeping, parlor or dining car on the train on which he may be engaged in such a manner or at such time as to disturb or annoy the occupants, neither shall he sit or loiter therein. The train conductor shall in each case decide when any such agent may or may not pass through any such car.

9. No agent of the contractor shall deposit or leave packages of books, papers, or other articles carried by him for sale upon any of the seats of coaches in which passengers are carried, nor shall he at any time occupy a

seat in any coach to the exclusion or inconvenience of any passenger, nor importune passengers to purchase, nor in trying to make sales annoy passengers by obtrusive persistence.

10. The necessary passes with the usual conditions endorsed thereon for the proper officers and for the train agents of the contractor engaged in selling articles on trains (one agent only to be allowed on each train) shall be provided by the Commission during the continuance of this agreement.

11. The train supplies of goods for sale by the contractor's train agents upon trains of the Commission will be transported by the Commission at the sole risk of the contractor upon the respective trains upon which they are being offered for sale in baggage cars in packages not exceeding two hundred pounds in weight free of charge, but the contractor shall in no case suffer or allow to be included therein any articles or supplies for agents engaged upon other railways nor any other articles or materials whatever except such as are properly contractor's supplies for sale on the Commission's trains, nor shall the contractor nor any of its train agents be allowed to carry on any of the trains of the Commission parcels or any articles whatever for the accommodation of any person or persons whomsoever.

12. The contractor shall not use the right, license, or privilege hereby granted or any train privileges incident thereto for any other business or purpose than those herein specified, nor shall the granting of the same to the contractor be construed as restricting the Commission from selling in its dining cars, buffet or café-parlor cars in connection with its dining car service, if any, all articles which it is customary to sell in connection with such service.

13. The contractor hereby covenants to and with the Commission that it shall and will fully protect, indemnify, save harmless and defend the Commission from and against all loss, costs, charges, damages and expenses which the Commission may at any time hereafter bear, sustain, suffer or be put to for or by reason or on account of any injury, loss or damage to the person or property of any of the officers, agents or employees of the contractor which may occur upon or about any train, station, or premises of the Commission, whether resulting in death or otherwise, and also of and from all liability for any injury, loss or damage to stock, materials, effects or supplies of the contractor while in the course of transportation on any trains of the Commission or while on the premises or in the custody of the Commission, whether such injury, death, loss or damage shall be the result of the negligence of the Commission or any of its servants, agents or employees.

14. The contractor hereby authorizes and empowers the Commission or its solicitors to defend, settle or compromise as it may deem expedient any claim, suit or action or proceeding of any nature or description which may be brought against the Commission for or on account of any such injury, death, loss or damage to persons or property mentioned in the next preceding paragraph, and the contractor hereby agrees to ratify and confirm all the acts of the Commission or its Solicitors in that behalf and to pay to the Commission on demand any costs or disbursements incurred in defending settlement or compromising any such claim, suit or proceeding, and that the same, with any damage to settled, or agreed upon by the Commission or its Solicitors, and any claimant, or the amount of any judgment recovered against the Commission in the premises, will be paid by the contractor to the Commission forthwith on demand and in default of payment of the amount thereof the Commission may at once sue for and recover the same from the contractor as money paid for its use.

15. In consideration of the premises and of the rights, licenses and privileges hereby granted, the contractor covenants and agrees to pay to the Commission for the year covered by this agreement the sum of six hundred dollars, payable in equal monthly instalments in advance on the first day of each month, beginning with the first day of January, 1906, to the Treasurer of the Commission at the office of the Commission in the City of Toronto.

16. Should the contractor at any time make default in payment of any such instalments hereby agreed to be paid or fail to fully carry out and perform in all respects any of the covenants and agreements on its part agreed to be kept observed and performed, this agreement may, at the option of the Commission, be declared at an end and after five days' notice in writing under the hand of the Secretary to the contractor of the intention to terminate this agreement, all the rights, licenses and privileges hereby granted shall cease, determine and be at an end, and thereupon the Commission may, at the expense of the contractor, and without incurring any liability for damages thereby sustained, cause all advertising matter and property of the contractor of every nature or kind whatsoever to be removed from all the stations, buildings, premises and trains of the Commission, or take such other or further action for the enforcement of the provisions of this agreement as to the Commission may seem advisable, and all passes granted to the contractor or its agents shall forthwith become cancelled: provided, however, that no such act on the part of the Commission shall entitle the contractor to a return of any moneys theretofore paid under this agreement nor impair the right of action of the Commission for recovery of any and all damages on account of the non-payment by the contractor of any instalment herein agreed to be paid or on account of the non-performance or breach of any of the terms and covenants of this agreement. Failure on the part of the Commission to exercise any of the rights and privileges based upon any default under the terms hereof or waiver of any such default shall not debar or preclude the exercise by the Commission of any of the rights or privileges based upon any subsequent default under the terms hereof.

17. None of the rights and privileges hereby granted shall be sublet, transferred or assigned by the contractor without consent in writing of the Secretary being first had and obtained, and the exercise and enjoyment hereof by the contractor shall be subject at all times to the supervision, direction and control of the Superintendent and Secretary as herein provided.

18. Each of the parties hereby covenants with the other to observe, abide by, perform and keep the terms and provisions of this agreement in all respects according to the spirit, true intent and meaning thereof.

In witness whereof the parties have caused these presents to be executed under their respective corporate seals and the hands of the proper officers in that behalf the day and year first above written.

Signed, sealed and delivered in presence of

Witness:
D. H. Lehane.

The Temiskaming & Northern Ontario Railway Commission.
C. B. Smith, Chairman. (Seal.)
H. W. Pearson,
Secretary-Treasurer.

Canada Railway News Company, (Limited),
T. P. Whelan, (Seal.)
President.

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Hydro-Electric Power Commission

of the

Province of Ontario

FIRST REPORT

NIAGARA DISTRICT

Printed by Order of the Legislative Assembly of Ontario.
April 4th, 1906.

COMMISSION

HON. ADAM BECK, London, Chairman.

GEO. PATTINSON, M.P.P., Preston.

JOHN MILNE, Hamilton.

STAFF—

CECIL B. SMITH.....*Chief Engineer.*

S. B. CLEMENT.....*Asst. Engineer.*

E. RICHARDS.....*Electrical Engineer.*

C. P. FOWLER.....*Electrical Engineer.*

J. S. RICHMOND.....*Electrical Engineer.*

H. G. ACRES.....*Hydraulic Engineer.*

F. C. JEWETT.....*Field Engineer.*

GORDON SPROULE .....*Secretary.*

FIRST REPORT

NIAGARA DISTRICT

To His Honour,

The Lieutenant-Governor of Ontario:—

The undersigned Commissioners appointed by your Honour by Commission bearing date the 26th day of January, 1906, beg leave to submit the following report, as their first report upon the matters authorized and directed to be enquired into.

By the said Commission your Commissioners were authorized to adopt the work of the Commissioners appointed by your Honour by Commission bearing date the 5th day of July, 1905, which was not completed on account of the indisposition and resignation of one of your Commissioners, the consequence of which was that, as the powers thereby given were joint, the remaining Commissioners were not authorized to act further in the premises. Your Commissioners accordingly adopted the work of the former Commissioners, and have embodied the results in this report.

Your Commissioners made enquiries and obtained information from various sources. Although they sat formally on several occasions, they did not find it necessary to take evidence upon oath, inasmuch as the information which they received was afforded to them freely from original and authentic sources, without the necessity of putting the parties on oath, whereby a great deal of time and a large amount of expense were saved.

Your Commissioners, also, bearing in mind that the details of business matters of the several persons and corporations who supplied information should not be made public, have forborne to give in detail the names of their informants, or the particulars of the information acquired from them, but have used the knowledge and facts so acquired for the purpose of computation and comparison, and for the production of the results which they now have the honour to report.

The details, and scientific and technical information obtained, have been tabulated and arranged by the Engineer employed by your Commissioners, and are contained in his report which is submitted as an appendix hereto.

The following are the matters upon which your Commissioners were authorized and directed to report, with the report upon each subjoined:—

DEMAND FOR ELECTRIC POWER.

(1) "*The present and probable demand for hydraulic and electrical power in the various districts capable of being supplied from the different water-powers within the jurisdiction of the Province of Ontario.*"

In this first report your Commissioners deal only with that part of South-Western Ontario which, roughly speaking, lies south of the latitude of Toronto, but including Toronto, and which, for the purposes of this report, may be called the Niagara District.

The demand for electrical power will in almost all cases, under present conditions, be limited or regulated by the cost of electricity as compared with that of steam, gas or other local source of power. The cost of electricity is dependent upon the distance transmitted and the quantity transmitted. As it is only feasible to transmit the power in large quantities, trunk transmission lines capable of carrying large quantities must be constructed at the outset, and, therefore, the cost increases with the distance, and a point is eventually reached at such a distance from the generating station that electrical power can no longer compete with steam or other local power.

Again, the exhaust steam, and heat, from the steam plant of some factories is used in the process of manufacture, and it could not be expected that electricity would be adopted by manufacturers of this class for power only, as their production of steam and heat for manufacturing purposes, apart from power, would increase rather than diminish their expenses; and in many instances waste material is used in the production of steam; such industries have been excluded from a consideration of the extent of the market at present in sight.

The capital cost of abandoning steam plants would also in many cases be considerable, and the ability of small users of power to bear this loss must always be a factor in the finding of a market.

In order to ascertain the probable market, however, your Commissioners caused enquiries to be made in the various manufacturing centres in the district, with the following results: they are satisfied that a market for at least 50,000 horse-power could be obtained within a reasonable radius of Niagara Falls, as soon as transmission lines can be constructed, and this could be increased to at least 100,000 H.P. within five years thereafter. This will mean that power can be distributed at the lowest rates shown in Part VI. of the report of the Engineer employed by your Commissioners, which is submitted as an appendix hereto; and it can be quite reasonably expected that beyond that a still greater amount of power can be ultimately distributed, thereby still further decreasing the cost of power to every consumer, provided that this distribution is made upon the basis of a return upon the cost of operating and distributing. But experience shows that, where the distribution is controlled by private corporations the distribution area remains restricted.

From the information obtained by your Commissioners they are able to say that the trend of affairs with private corporations in other localities has been, not to compete for business, and thus keep down the prices to consumers, but to amalgamate or otherwise destroy competition, and then to fix the prices according to the slight saving which they may be able to induce particular customers to make. The natural result of this has been to force individual consumers, where the circumstances justified it, to instal generating plants of their own, or to adhere to existing methods, rather than to place themselves at the mercy of large combinations formed for the purpose of preventing competition and keeping up the price of electrical power; and the same result, of course, occurs where there has never been a competing company. Specific illustrations of this are found in the cities of Montreal, Buffalo and Hamilton.

On the other hand, in the City of Ottawa, where the municipality secured a distributing plant, in anticipation of an attempt to throttle competition by a combination of companies, lower prices prevail, which are based on the cost of production.

UNDEVELOPED LOCATIONS.

(2) *"The location, capacity, and capital cost of development of the various water-powers within the legislative jurisdiction of the Pro-*

vince of Ontario at present undeveloped but whose development is required to supply the present and probable needs of the surrounding districts, and to ascertain the probable cost of the attendant transmission plant necessary to the utilization of electrical and hydraulic powers to be provided from the aforesaid water-powers within the respective surrounding districts.''

A systematic tabulation of the various water-powers of the Province of Ontario based upon surveys, gaugings, and meterings made by your Commissioners' engineers, supplemented by information derived from other sources is still in progress, but is not sufficiently advanced to make it useful and accurate in its present state; nor is it needed in considering the Niagara District; and your Commissioners did not deem it necessary to delay making a report on that account, inasmuch as the information obtained from partly developed sources is used for this district, and does not depend upon the results of surveys of the undeveloped sources of the Province.

In the developed and partly developed Niagara District, however, they have ascertained the cost of transmission lines, and this information is given in the report on Clause 5, below.

RATES AND PRICES.

(3) *''To ascertain the rates or prices that would require to be charged the various classes of consumers of hydraulic or electric power within the respective districts in order to meet all expenditure of maintenance and operation.''*

The ascertainment of the rates that would require to be charged, in order to meet expenditure of maintenance and operation, is based upon the cost of necessary plant for future calls upon it, original cost of construction, cost of maintenance and operation and the probable market for electrical power ascertained from local enquiries.

In order to ascertain the cost of delivering electrical power in large quantities at particular distances, your Commissioners have made computations with respect to all the municipalities (as localities and not as corporate bodies) which could be conveniently supplied from Niagara Falls, numbering in all thirty-nine. These are included in several divisions set out in Part I. of the Engineer's report; and the rates or prices for such delivery are shown in Part VI. of the Engineer's report.

Your Commissioners call attention to the fact, however, that when electricity is delivered at a municipal sub-station as above, the cost of distribution amongst the consumers within such municipality must be added to this price in order to determine the cost to the individual consumer.

In Part VI. of the Engineer's report, Table XXX., will be found estimates of the cost of supplying consumers in the neighbourhood of such sub-stations computed according to quantity and distance.

In order to ascertain the cost to the consumers themselves your Commissioners have ascertained the prices at which electricity could be delivered to consumers at four typical points, namely: St. Thomas, Berlin, Galt and Toronto. These rates are set out in Part VII. of the Engineer's report.

SAVINGS.

(4) *"To enquire into and ascertain the annual savings accruing to the consumers in the various districts aforesaid by the substitution of the rates or prices in the next preceding paragraph for the rates paid at present in the said districts so far as the Commissioners may be able to ascertain or estimate them."*

The estimated savings in the purchase of power that would result from the charging of prices or rates based on actual cost, as ascertained and shown in the next preceding part of this report, has been worked out for the City of Toronto, as typical of the other cities affected, and are shown in Part XIII. of the Engineer's report.

CAPITAL COST OF UNDERTAKING.

(5) *"To enquire into and ascertain the cash capital cost of the hydraulic and electrical power undertakings of existing companies located within the Province of Ontario; the capacity and state of development thereof."*

While your Commissioners obtained the present cash capital cost of several existing undertakings, they found these undertakings in such an undeveloped or partially developed state, that a statement of the capital cost at the present time would serve no useful purpose, inasmuch as the progress made in a short time towards completion of the works would render the figures quite useless.

From the information obtained, however, and allowing a reasonable estimate for completion, your Commissioners were able to ascertain with considerable accuracy the respective costs of construction of generating plants situate at Niagara Falls, having the respective capacities of 50,000, 75,000 and 100,000 horse-power.

The detailed report upon this will be found in Part V. of the Engineer's report.

POWER SUPPLIED AND UNDER CONTRACT BY THE EXISTING COMPANIES.

(a) *"The quantities supplied and contracted for and the rates charged and to be charged under such contracts by these companies for hydraulic and electrical power."*

The quantities of power supplied and contracted for cannot at present be ascertained with accuracy.

By the agreements made between the Commissioners of the Queen Victoria Niagara Falls Park and the several power companies which are constructing or operating in the Park, the companies are bound to make half-yearly to the Park Commissioners a verified statement of the electrical horse-power generated, used, and sold or disposed of during the preceding half-year. Upon application to the Park Commissioners for the information to be derived from such returns, it was discovered that no such returns had ever been made to the Park Commissioners. Your Commissioners would recommend that the performance of the obligation to make returns, required by these agreements, should be insisted on, as they would furnish an excellent record of the progress of development, and as they are absolutely necessary for the purpose of enabling the Canadian consumer or prospective consumer to ascertain whether there is power available for him, and whether the power companies are adhering to, or are in a condition to adhere to, their agreement to dispose of at least one-half of their output amongst Canadian consumers.

The information required by your Commissioners was partly supplied as follows: The Hamilton Cataract Power, Light and Traction Company, and the Canadian Niagara Power Company, stated to your Commissioners the amounts of power generated and used or disposed of by them.

The Electrical Development Company of Ontario is not yet generating power, but they have made contracts for the delivery of power in the City of Toronto. Through one of their chief officers they declined to give any information respecting the same, without offering any reason for their refusal, which your Commissioners deemed a valid or even a plausable one. Your Commissioners recommend that the delivery of the verified statement of the amount so disposed of, which the company is obliged to make to the Park Commissioners under their agreement should be insisted upon. This information, which was, in your Commissioners' opinion, intended to be kept on record in the office of the Park Commissioners, would then be available to the public at any time.

The Ontario Power Company is developing electrical power, and is disposing of it in the United States of America. This company, through its solicitor and counsel, refused, without any valid reason, to afford any information to the Commission. This company is bound to make the same verified returns of the quantities generated and disposed of to the Queen Victoria Niagara Falls Park Commissioners; and your Commissioners make the same recommendations with respect to action to be taken as in the case of the Electrical Development Company.

The quantities actually supplied and contracted for by other companies are set out in the Appendix, Part IV. of the Engineer's report.

By the same agreements all the power companies constructing and operating in Queen Victoria Niagara Falls Park are bound, whenever required by your Honour in Council, to make a return of the prices charged for electricity or power, verified under oath by a chief officer of the company.

Your Commissioners ascertained that no requisition had been made by Order-in-Council; and, although they are of the opinion that the prices should be disclosed in the returns to the Park Commissioners, they verbally recommended to your Honour, and now recommend that the companies should also be required to make the returns to your Honour which they have agreed to make on demand.

The Ontario Power Company through their solicitor and counsel, and the Electrical Development Company through one of their chief

officers, refused to inform your Commissioners of the prices charged by them, and your Commissioners would recommend that the returns required to be made should be insisted upon.

Prices or rates charged in various cities in the Niagara District are set forth in the Engineer's report, Part X. For the purposes of comparison, your Commissioners have also set out in the same tables prices charged in Montreal, Ottawa and Buffalo, which are believed to be accurate.

APPRAISEMENT OF UNDERTAKING.

(b) *"The actual present value of the said undertakings, or such of them as may be required, after making such fair and reasonable allowance for existing conditions as in the judgment of the Commissioners seems necessary or expedient."*

Your Commissioners found it impracticable to make a fair appraisement at the present time of the undertakings in question, namely, the various Niagara generating plants, because they are in different stages of development, and their appraisement in the conditions in which they are at the present moment would not be useful. But, as before mentioned under clause (5), an estimate has been set forth in Part V. of the Engineer's report giving the estimated cost of similar developments completed and ready for delivering 50,000, 75,000 and 100,000 horse-power, respectively.

(c) *"The estimated capital outlay, if any, necessary to complete these undertakings."*

Your Commissioners, for the same reason, have not stated the estimated expenditure necessary to finish the undertakings now in course of construction at or near Niagara Falls; but they have included these estimates in the estimate of complete generating plants under the first part of this branch of the report.

All of which is respectfully submitted.

(Sgd.) ADAM BECK,
Chairman.

(Sgd.) GEO. PATTINSON.

(Sgd.) JOHN MILNE.

Toronto, April 4, 1906.

APPENDIX

TO

FIRST REPORT

NIAGARA DISTRICT

FNGINEER'S REPORT

ON

THE GENERATION, TRANSMISSION AND DISTRIBUTION OF ELECTRIC POWER

Honorable Adam Beck,

Chairman of the Hydro-Electric Power Commision:

Dear Sir,—

Herewith find my report on the Niagara District. The report deals with the present demand for power within economical transmission distance of Niagara Falls and the cost of generating, transmitting and distributing electric energy within this area.

Yours respectfully,

CECIL B. SMITH,
Chief Engineer.

Toronto, Canada,
March 30th, 1906.

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PART I.

GEOGRAPHICAL SUBDIVISIONS.

In studying the question of the distribution of Niagara Power throughout Southwestern Ontario, due weight has been given to schemes outlined for the same during recent years by power companies and various individuals interested in the matter, and the accompanying map indicates what is considered to be the most suitable distribution system, and the one adopted for the purposes of this report.

In order to give proper regulation it has been found necessary to select certain groups of power centres, as being independent of other groups, the transmission being distinct throughout the entire route from Niagara, except as regards right of way and telephone line, provision, however, being made, by interswitching stations at Hamilton and St. George, for interchanging loads, for night repairs between these points and Niagara Falls.

The groups decided upon are as follows:

Division I. Hamilton and Dundas.

Division II. Toronto, Milton, Brampton, Georgetown and Orangeville.

Division III. Brantford, St. George, Galt, Preston, Hespeler, Guelph, Berlin, Waterloo, Baden, New Hamburg, Tavistock, Stratford and St. Mary's.

Division IV. Paris, Woodstock, Ingersoll, Tillsonburg, London and St. Thomas.

Division V. Windsor, Walkerville, Wallaceburg, Dresden, Chatham, Thamesville, Bothwell, Glencoe, Strathroy, Alvinston, Oil Springs, Petrolia and Sarnia.

It is not considered, however, that Division V. offers the same inducement as the other Divisions, the small amount of power re-

quired at present and the great distance of transmission combining to make the cost of power at the municipal sub-stations rather high, and it is doubtful whether electric distribution in this division would be fully justified commercially at the present time.

PART II.

DEMANDS FOR POWER.

As a basis for estimates, a full canvass was made by expert assistants in each town and city, with the exception of the seven municipalities already covered by the Ontario Municipal Power Commission. For these seven municipalities the figures furnished by that Commission have been adopted.

In the personal canvass which was made, great care was taken to determine whether or not the consumer would be likely to adopt electric power if it were available, and a distinction was made in the case of those users who required steam for other purposes than that of power or who had refuse material as a source of fuel, and who, consequently would not be apt to make a change in their source of power.

The amounts of power used in the subsequent calculations are considered to be those amounts which it would be expected could be sold within a year or two after electric power was made available. For the amounts of power estimated upon in the various towns and cities, see table immediately following, or columns (3) and (4) of various summation sheets.

In estimating the total amounts of power to be distributed in each municipality, it has been assumed arbitrarily that, by the time transmission lines could be completed and with power for sale at reasonable figures, the total demand which should be provided for would be 25 per cent. greater than the estimated requirements at the present moment, and this has been the basis upon which the weight of copper has been calculated. In the transformer stations, how-

ever, separate estimates have been made for these total amounts as just mentioned, and also three-quarters and one-half of the same, and all calculations leading up to the cost of delivered power at sub-stations have been made for these three conditions, always maintaining the full weight of copper in the transmission wires.

TABLE I.

	Full Load.	¾ Load.	Half Load.
Division I	16,000 H.P.	12,000 H.P.	8,000 H.P.
" II	50,250 "	37,687 "	25,125 "
" II-A	3,106 "	2,329 "	1,553 "
" II-B	1,856 "	1,392 "	927 "
" III	19,040 "	14,280 "	9,520 "
" IV	12,458 "	9,345 "	6,229 "
" V	8,554 "	6,415 "	4,277 "
Totals	109,408 "	82,056 "	54,704 "

Note:—II-B is an alternative to II-A, and is not included in totals.

The corresponding loads required at the generating station, high tension busbars, including line losses and sub-station transformer losses, are as follows:—

TABLE I-A.

	Full Load.	¾ Lad.	Half Lad
Division I	16,917 H.P.	12,455 H.P.	8,263 H.P
" II	54,808 "	41,106 "	27,404 "
" II-A	3,411 "	2,649 "	1,694 "
" II-B—(Not in totals)	2,060 "	1,536 "	1,027 "
" III	20,988 "	15,636 "	10,632 "
" IV	13,786 "	10,238 "	6,723 "
" V	10,094 "	7,636 "	4,861 "
Totals	120,004 "	89,720 "	59,577 "

Tables for municipalities included in report on Niagara District showing:—

(1) The present total consumption of all classes of power.

(2) The portion of (1) admitting of electric installation.

(3) The probable future demand for electric power, full load demand being 25 per cent. increase on (2).

TABLE II.

MUNICIPALITY.	Present total amount of power used. H.P.	Amount admitting of electric installation at present. H.P.	Future demand for electric power. Full load being 25 per cent. increase on present demand.		
			Full Load. H.P.	¾ Load. H.P.	Half Load. H.P.
		DIVISION I.			
Hamilton	17,640	12,320	15,400	11,550	7,700
Dundas	833	480	600	450	300
Total	18,473	12,800	16,000	12,000	8,000
		DIVISION II.			
*Toronto	53,362	40,200	50,250	37,688	25,125
		DIVISION II-A.			
Milton	500	430	537	403	268
Georgetown	1,450	720	900	675	450
Brampton	475	335	419	314	210
Orangeville	300	200	1,250	937	625
Total	2,725	1,685	3,106	2,329	1,553
Future demand for Orangeville based on supplying industries at present under construction.					
		DIVISION III.			
St. George	750	500	625	469	312
*Brantford	4,275	3,331	4,164	3,123	2,082
Galt	2,100	1,400	1,750	1,312	875
Preston	1,175	800	1,000	750	500
Hespeler	740	600	750	562	375
*Guelph	3,303	2,412	3,015	2,261	1,507
Berlin and Waterloo	3,800	3,150 (2200 + 950)	3,940	2,955	1,970
Baden	175	150	188	141	94
New Hamburg	380	200	250	187	125
Tavistock	365	275	344	258	172
*Stratford	2,430	2,012	2,515	1,886	1,257
St. Mary's	660	400	500	375	250
Total	20,153	15,230	19,040	14,280	9,520
		DIVISION IV.			
Paris	1,500	500	625	468	313
*Woodstock	2,100	1,340	1,673	1,255	836
*Ingersoll	1,700	1,340	1,673	1,255	836
Tillsonburg	800	500	625	468	313
*London	6,500	4,690	5,862	4,399	2,931
St. Thomas	2,400	1,600	2,000	1,500	1,000
Total	15,000	9,970	12,458	9,345	6,229
		DIVISION V.			
Strathroy	700	250	312	234	156
Alvinston	223	150	187	140	93
Oil Springs	585	400	500	375	250
Petrolia	1,303	600	750	562	375
Sarnia	2,680	700	875	656	487
Glencoe	200	140	175	131	87
Bothwell	325	200	250	187	125
Thamesville	166	150	187	140	93
Chatham	1,682	600	750	562	375
Dresden	460	175	224	168	112
Wallaceburg	960	475	594	445	297
Windsor	2,100	1,180	3,750	2,812	1,875
Walkerville	2,100	1,800			
Total	13,484	6,820	8,554	6,410	4,325

NOTE—The figures for municipalities marked (*) were furnished by the Municipal Power Commission.

TABLE II.-A.

Table showing power demands for municipalities in Niagara District, canvassed by the Commission's engineers, but not included in transmission scheme.

MUNICIALITY.	Total power now used. H.P.	Present power available for electric installation.	Future demand 25 per cent. increase. H.P.
Aylmer	530	200	250
Blenheim	385	160	200
Burlington	70	100	125
		(with incandescent lighting)	
Elora	305	100	125
Norwich	190	100	125
Oakville	340	150	187
Port Dover	200	50	62
Ridgetown	645	350	437
Waterord	130	150	187
		(with electric lighting)	
Watford	275	125	156
Simcoe	330	200	250

The above municipalities are so far distant from the main transmission lines, or the available load is so small, that, with the possible exception of Ridgetown, it is not practicable to provide transmitted electric power.

PART III.

SOURCES OF HYDRO-ELECTRIC POWER.

In the district which may be described as Southwestern Ontario south of the latitude of Toronto, there are a large number of rivers possessing small water-powers, most of which are already developed; but owing to the small heads obtainable and the extreme low-water conditions they are usually of small capacity and suitable only for the most local uses: for small mills, village electric light stations, etc., and are not suitable for the supply of any great quantities of power, which might be available for transmission or even extensive local use.

The following is a partial list of these water-powers—

STREAM.	DEVELOPMENTS.
Lynn	Port Dover.
Grand	Dunville, York, Caledonia, Brantford, Paris, Galt and Elora.
Nith	Paris, Ayr and New Hamburg.
Speed	Preston, Hespeler and Guelph.
Credit	Georgetown, Norval and Erindale.
Thames	London and Springbank.

and various smaller streams.

The only source of hydro-electric power requiring to be considered in this report, therefore, is the water of Lake Erie, utilized at the Niagara escarpment, which is feasible at various points extending from, and including, Niagara Falls westward some twenty miles. Further west than this the backbone between the escarpment and Lake Erie becomes too pronounced. For power development in this locality there are in existence various charters, and under four of these extensive investments have been made, and still greater investments are contemplated.

The developments now partially completed are capable of more than meeting any demand for electric power likely to arise in Ontario in the near future, having some 150,000 H.P. capacity immediately in sight with permanent works designed for 425,000 H.P. 24-hour power, in which, from time to time, machinery can be installed to meet requirements as they arise.

PART IV.

PRESENT NIAGARA COMPANIES.

At the present time there are four power companies in process of development, one drawing water from the Welland Canal and three from the Niagara River at Niagara Falls.

(A) Hamilton Cataract Power, Light and Traction Company. This company, with a power plant eleven miles west of Niagara Falls, has a water capacity by agreement with the Dominion Government of 700 c.f.s, capable of developing 16,000 H.P. of 24-hour power, or 40,000 H.P. of 10-hour power, having a large reservoir at the headworks. At the present time it has complete headworks and a partial installation of machinery, there being 16,000 H.P. now available, 12,000 H.P. of which is transformed and delivered to St. Catharines, Hamilton, Dundas and other smaller places. Additional machinery is now being installed, which will give the station 29,000 H.P. of 10-hour capacity.

(B) Canadian Niagara Power Company. This plant has all its permanent works constructed for a capacity of 100,000 H.P. net,

and the following partial installations: power-house, 50,000 H.P.; machinery, 30,000 H.P.; transformer station, 20,000 H.P. It is now delivering some 15,000 H.P., chiefly in New York State, as a supplement to the Niagara Falls Power Company, the demand on the Canadian side (1,500 to 2,500 H.P.) being also supplied; 20,000 H.P. additional generating machinery is now being installed, which will give it in the near future an installation of 50,000 H.P., 24-hour power.

(C) Ontario Power Company. The headworks for this Company are constructed for 180,000 H.P.; pipe-line and power-house, 60,000 H.P.; machinery at present installed, 30,000 H.P. It is probable that 30,000 H.P. additional machinery will be installed in the near future. The transformer station is of 60,000 H.P. capacity, with machinery partially installed. It has contracted for the sale of a large amount of power to be delivered in New York State, the delivery being made by means of a transmission line crossing the Niagara River near Queenston.

(D) The Toronto-Niagara Power Company. Its allied company, the Electrical Development Company of Ontario is constructing a power plant of 125,000 H.P. capacity; the headworks and wheelpit are nearly complete and a power-house of 50,000 H.P. capacity is being constructed. The installation of 50,000 H.P. of generating machinery has been commenced, but delivery of power cannot be expected from this plant till 1907. The transformer station at Niagara Falls, the sub-station at Toronto, and the transmission lines of the Toronto-Niagara Power Company are nearly complete, the present lay-out being for the delivery of 30,000 H.P. in Toronto. The transmission of power can be undertaken by the Toronto-Niagara Power Company at an earlier date than it will be able to obtain power from the Electrical Development Company's plant, and it is understood that an arrangement has been made by which power can temporarily be obtained from the Canadian Niagara Power Company.

Particular attention is called to the fact that in any generating station one spare machine is absolutely necessary, for the purpose of making repairs, etc., and the net effective capacities of the above-mentioned companies as at present being installed will be as follows:—Hamilton Cataract Power, Light & Traction Company, 22,500 H.P., 10-hour. Canadian Niagara Power Company, 40,000 horse-power, 24-hour power. Ontario Power Company, 50,000 horse-power, 24-hour power. Electrical Development Company of Ontario, Ltd., 37,500 horse-power, 24-hour power.

PART V.

GENERATION OF POWER.

In dealing with this feature it has been studied from two points of view: First, the purchase of power; second, the construction of a new generating plant.

For the reasons that there are already, as set forth, three power companies partially or nearly completed on the Canadian side of the Niagara River, and a fourth company in operation near St. Catharines, and several other charters in existence on which considerable preliminary work has been done, and that transmission systems can be constructed in a shorter period of time than generating plants, and that the distribution of power will naturally commence with a modest demand, and increase year by year, it is considered the better course of action would be for a Transmission Company to purchase its power, and all the calculations leading up to the cost of delivered power at municipal sub-stations have been based on an arbitrary price of $12.00 per 24-hour H.P. per annum at the high-tension bus-bars of the generating station, the price being determined upon a knowledge of recent sales of large blocks of power at Niagara. Should it, however, be considered advisable to construct a generating plant, which would take approximately four years to complete, the following estimate is made of the capital cost and annual charges—based upon the construction of a plant similar to those of the Electric Development Company of Ontario and the Canadian Niagara Power Company, but situated immediately above the intake of the Ontario Power Company. (See plan.) Such a plant would have a tunnel tail-race about 5,000 feet long, and may be considered the cheapest and most suitable power site now available on the Canadian side of the Niagara River, the only others possible being either one between the Canadian Niagara Power Company's plant and that of the Electrical Development Company, and which would not be looked upon favorably, as its supply of water is shut out by the latter works; or else at a site between the Canadian Niagara Power Company's Plant and that of the International Railway Company. This site is out of the question for two reasons: because of the extreme shallowness of the Niagara River adjacent, and because the gradual recession of the Falls would soon

completely ruin even its present impracticable position, and there would be no remedy available, as the construction of a wing dam at this point would completely put out of business the plant of the International Railway Company.

Should an additional electric power plant development be, for any reason, required, it need not necessarily be constructed at Niagara Falls. In fact there are strong reasons why a plant located about 18 miles west of Niagara Falls would be a more favorable one, as the water can there be used under 300 feet head, requiring thereby only about one-half the amount of water, per H.P., which is used at Niagara Falls. The construction necessary would not disfigure the vicinity of Niagara Falls, and as the power would be generated at a point 18 miles nearer the Canadian market, this advantage would accrue to the consumer by lessening the cost of transmission. Sufficient studies and estimates have been made to show that a development can be made at this point at a cost per H.P. not exceeding the cost of the Niagara Developments.

ESTIMATE OF GENERATING PLANT AT NIAGARA FALLS. (See Plan.)

TABLE III.

CAPITAL COST.

ITEMS.	50,000 H.P. Development.	75,000 H P. Development.	100,000 H.P. Development.
	—24-hour power capacity—		
Tunnel tail-race	$1,250,000	$1,250,000	$1,250,000
Headworks and canal	450,000	450,000	450,000
Wheelpit	500,000	700,000	700,000
Power house	300,000	450,000	600,000
Hydraulic equipment	1,080,000	1,440,000	1,980,000
Electric equipment	760,000	910,000	1,400,000
Transformer station and equipment	350,000	525,000	700,000
Office building and machine shop	100,000	100,000	100,000
Miscellaneous	75,000	75,000	75,000
	4,865,000	5,900,000	7,255,000
Engineering and contingencies 10 per cent.	485,000	590,000	725,000
	5,350,000	6,490,000	7,980,000
Interest, 2 years at 4 per cent.	436,560	529,584	651,168
Total capital cost	$5,786,560	$7,019,584	$8,631,168
Per horse-power	1	$94	$86

The above estimate is based on the best class of construction in keeping with the surroundings; the machinery of the generating plant to be 10,000 H.P. units, with one spare machine in each case.

TABLE IV.

GENERATING PLANT.
ESTIMATE OF YEARLY OPERATING CHARGES.

ITEMS.	50,000 H.P. Development.	75,000 H.P. Development.	D	00 H.P pment
Operating Expenses, including administration	$57,900	$70,200		$86,300
Maintenance and Repairs	115,700	140,400		172,600
Replacement Fund	86,800	105,300		129,500
Interest at 4 per cent	231,400	280,800		345,200
Rental of Water	52,500	65,000		77,500
Total yearly charges	$544,300	$661,700		$811,100

In order to determine the cost per horse-power per year at the high-tension bus-bars of the transformer station, an allowance must be made for transforming losses, which, taken at 2 1-2 per cent., will give net amounts of power as follows:

TABLE V.

Net amounts of power	48,750 H.P.	73,125 H.P.	97,500 H.P.
Yearly cost of 24-hour power	$11.16	$9.05	$8.32
Percentage of capital cost	9.62	9.63	9.67

The above estimate of yearly charges is based upon setting aside a sinking fund for replacements sufficient to renew various portions of the plant when worn out or obsolete. It has also been assumed that the rate of rental charged would be similar to that already in force in contracts between the Queen Victoria Niagara Falls Park Commissioners and existing power companies.

PART VI.

TRANSMISSION OF POWER.

The estimates are based upon the purchase of a private right of way over the entire district; 100 feet wide between Niagara and Hamilton, 66 feet wide between Hamilton and Toronto and 33 feet wide alongside of highways or railways for the remainder. The class of construction adopted is that of steel towers; those from Niagara through Hamilton to Toronto being double, similar to those already erected by the Toronto-Niagara Power Company; for the remainder of the trunk lines, either double or single towers according to the number of lines; while branch lines are estimated on the basis

Hydro Electric Power Commission
of the
Province of Ontario

SKETCH OF NIAGARA RIVER AT NIAGARA FALLS
SHOWING LOCATION OF PROPOSED POWER HOUSE
AND PRESENT POWER HOUSES
IN QUEEN VICTORIA NIAGARA FALLS PARK

Scale - 2000 Ft = 1 In.

0 1000' 2000 3000 4000 5000 6000 7000 8000 9000 10000

101-3 Mar 3-06

101-3

TABLE VI.

NIAGARA DISTRICT, DIVISION I (HAMILTON).

TRANSMISSION DETAIL SHEET,

SHOWING CAPITAL COSTS AND ANNUAL CHARGES.

SECTION.	Length of Line. Miles.	Size of Wire. M.C.M.	Capital Cost Per Mile. Equipment.	Right of Way and Fencing.	Engineering and Contingencies.	Total.	Total Capital Cost.	Capital Charges per Mile. Interest and Depreciation. Equipment.	Right of Way and Fencing.	Engineering and Contingencies.	Total.	Total Capital Charges.	Patrol per Mile	Total Patrol.	Total Annual Charges.	Full Load Loss of Power. K.W.
Hamilton to Niagara Falls.....	46	291	$4,108	$238	$869.20	$5,215.20	$239,899	$233.72	$14.66	$49.06	$298.06	$13,710.76	$15	$690	$14,401	453

TABLE VII.

NIAGARA DISTRICT, DIVISION II (TORONTO).

TRANSMISSION DETAIL SHEET,

SHOWING CAPITAL COSTS AND ANNUAL CHARGES.

SECTION.	Length in Miles.	Size of Wire, M Cir.	Lead.	Capital Cost per Mile.					Capital Charges per Mile. Interest and Depreciation.					Patrol per Mile.	Total Patrol.	Total Annual Charge.	Loss of Power, K.W.
				Equipment.	Right of Way and Fencing.	Engineering and Contingencies.	Total.	Total Capital Cost.	Equipment.	Right of Way and Fencing.	Engineering and Contingencies.	Total.	Total Capital Charges.				
Toronto to Hamilton	42	228.0	Full	$13,147	$1,640	$2,957	$17,744	$ 745,248	$767 65	$101 20	$173.78	$1,042.66	$43,791.72	$75	$3,150	$46,941.72	1,160
			¾	10,989	1,420	2,482	14,891	625,422	644 46	101 20	149.13	894.79	37,581.18	75	3,150	40,731.18	870
			½	6,936	1,420	1,670	10,027	421,134	403.64	101 20	100.97	605.81	25,444.02	75	3,150	28,594.02	580
Hamilton to Niagara Falls	46	228.0	Full	13,019	885	2,781	16,685	767,510	739 84	54 75	158 88	953.27	43,850.42	57	2,622	46,472.42	1,490
			¾	10,641	885	2,305	13,831	636,226	616 62	54 75	134.23	805.40	37,048.40	57	2,622	39,670.40	1,117
			½	6,583	885	1,494	8,962	412,252	375.80	54.55	86.07	516.42	23,755 32	57	2,622	26,377.32	745
							Full	1,512,758								93,414.14	2,650
							Total ¾	1,261,648								80,401 58	1,987
							½	833,386								53,197.26	1,325

TABLE VIII.

NIAGARA DISTRICT, DIVISIONS IIA AND IIB (GEORGETOWN, ETC.)

TRANSMISSION DETAIL SHEET,

SHOWING CAPITAL COSTS AND ANNUAL CHARGES.

SECTION	Length, Miles	Size of Wire. M.C.M.	Capital Cost per Mile. Equipment.	Right of Way and Fencing.	Engineering and Contingencies.	Total.	Total Capital Cost.	Capital Charges per Mile. Interest and Depreciation. Equipment.	Right of Way and Fencing.	Engineering and Contingencies.	Total.	Total Capital Charges.	Patrol per Mile.	Total Patrol.	Total Annual Charges.	Full Load Loss of Power, K.W.	ORANGEVILLE, 978 K.W. Full Load Power, K.W.	ORANGEVILLE, 978 K.W. Annual Charges.	BRAMPTON, 330 K.W. Full Load Loss of Power, K.W.	BRAMPTON, 330 K.W. Annual Charges	GEORGETOWN, 703 K.W. Full Load Loss of Power, K.W.	GEORGETOWN, 703 K.W. Annual Charges	MILTON, 423 K.W. Full Load Loss of Power K.W.	MILTON, 423 K.W. Annual Charges.
[illegible] to Georgetown	18	26 2	$1,374	$500	$375	$2,249	$ 40,482	$123 86	$26 25	$ 30 02	$180.13	$3,242.34	$50	$900	$4,142.34	15.6	15.6	$4,142						
Georgetown to [illegible]	6	26 2	1,306	350	331	1,987	11,922	107.06	24 25	26.26	157.57	945.42	40	240	1,185.42	0.1			0.1	$1,185				
[illegible] to Milton	11	53 4	1,627	350	395	2,372	26,136	126 55	24 25	30.16	180.96	1,988.31	50	550	2,538.31	19.9	9.7	1,232	3.4	436	6.8	$ 870		
[illegible] to [illegible]	20	63 7	1,724	350	414	2,488	49,760	129 39	24 25	31.13	186.77	3,735.40	50	1,000	4,735.40	130.0	72.3	1,902	18.5	677	37.0	1,348	22 2	$ 808
[illegible] to Niagara Falls	46	63 7	650		130	782	35,972	52 50		6.49	38.99	1,789.54			1,789.54			718		255		510		307
[illegible]							164,138								14,391.01	165.6	77.6	7,994	22.0	2,553	43.8	2,728	22 2	1,115
[illegible]	6	26 2	1,306	350	331	1,987	11,922	107.06	24.25	26 26	157.57	945.42	40	240	1,185.42	0.1			0.1	1,185				
[illegible] to Milton	11	27 0	1,307	350	332	1,989	21,879	107 06	24.25	26.26	157.57	1,733.27	50	550	2,283.27	10.2			3.4	760	6.8	1,523		
[illegible]	20	53 4	1 464	350	363	2,177	42,341	112 51	24 25	27.35	164.10	3,282.00	50	1,000	4,282.00	78.7			18.8	1,021	37.4	2,045	22.5	1,222
[illegible]	46	53 4	408		82	490	22,540	20.40		4.08	25.53	1,174.38			1,174.38					280		5.74		332
[illegible]							108.67								8,915 07	89.0			22.3	3,246	44.2	4,142	22 5	1,554

TABLE IX.

NIAGARA DISTRICT, DIVISION III (GUELPH, ETC.)

TRANSMISSION DETAIL SHEET.

SHOWING CAPITAL COSTS AND ANNUAL CHARGES.

		Capital Cost per Mile.						Capital Charges per Mile. Interest and Depreciation.							St. Mary's, 390 K.W.		Stratford, 1,927 K.W.		Tavistock, 268 K.W.		New Hamburg, 196 K.W.		Baden, 148 K.W.		Berlin & Waterloo, 3,009 K.W.		Guelph, 2,310 K.W.		Hespeler, 583 K.W.		Preston, 772 K.W.		Galt, 1,345 K.W.		Brantford, 3,186 K.W.		St. George, 487 K.W.	
Section.	Length, Miles.	Size of Wire, M.C.M.	Poles.	Right of Way and Fencing.	Engineering, Superintendence & Int. during Const.	Total.	Total Capital Cost.	Equipment.	Right of Way and Fencing.	Contingencies.	Total.	Total Capital Charges.	Patrol per Mile.	Total Patrol.	Total Annual Charges.	Full Load Loss of Power, K.W.	Full Load Loss of Power, K.W.	Annual Charges.	Full Load Loss of Power, K.W.	Annual Charges.	Full Load Loss of Power, K.W.	Annual Charges.	Full Load Loss of Power, K.W.	Annual Charges.	Full Load Loss of Power, K.W.	Annual Charges.	Full Load Loss of Power, K.W.	Annual Charges.	Full Load Loss of Power, K.W.	Annual Charges.	Full Load Loss of Power, K.W.	Annual Charges.	Full Load Loss of Power, K.W.	Annual Charges.	Full Load Loss of Power, K.W.	Annual Charges.	Full Load Loss of Power, K.W.	Annual Charges.
St. Mary's to Stratford	11	59.2	$1,210	$420	$546	$2,076	$ 22,836	$197.26	$ 17.17	$163.03	$1,793.33	$30	$330	$ 2,123.33	1.6	1.6	$2,123																				
Stratford to Tavistock	7	99.2	1,688	420	422	2,530	17,710	129.56	14.6	189.79	1,325.53	40	280	1,608.53	14.3	2.4	271	11.9	$1,338																		
Tavistock to Five-mile Jct.	5	26.2	1,310	420	346	2,076	6,228	107.26	7.17	163.03	489.09	30	90	579.09	.6					.6	$ 579																
Five-mile Jct. to New Hamburg	8	74.1	1,819	420	448	2,087	21,496	136.11	10.0	197.65	1,581.20	40	320	1,901.20	20.0	3.0	288	14.9	1,417	2.1	196																
New Hamburg to Baden	3	75.4	1,800	420	450	2,700	8,100	136.56	10.0	198.19	594.57	40	120	714.57	7.3	1.0	101	5.1	496	.7	68	.5	$ 50														
Baden to Berlin and Waterloo	9	75.8	1,834	420	451	2,705	24,345	136.86	10.0	198.75	1,786.95	40	360	2,146.95	33.1	4.5	289	21.8	1,414	3.0	196	2.2	141	1.6	$107												
Berlin & Waterloo to Guelph	10	101.4	2,036	420	711	3,164	42,640	187.92	15.0	267.84	2,655.40	50	500	3,153.40	47.5	3.2	212	15.7	1,041	2.1	143	1.6	104	1.2	79	23.7	$1,574										
Guelph to Hespeler		58.4	2,135	420	529	3,172	28,548	141.72	10.0	191.74	1,896.66	50	450	2,346.66	17.8													17.8	$ 2,348								
Hespeler to Preston	1	75.3	2,260	420	557	3,810	10,020	148.50	10.0	197.12	657.96	50	150	807.36	7.3													5.8	1,807	1.5	$ 172						
Preston to Galt	1	56.0	2,241	420	557	3,820	15,960	231.02	10.0	193.14	954.52	50	150	1,104.52	24.9	1.2	46	5.1	226	.7	32	.5	23	.5	17	7.6	342	5.8	264	1.5	67	2.0	$ 88				
Galt to Brantford	9	59.0	1,966	420	537	3,703	57,040	247.32	10.0	193.14	3,577.40	50	500	4,273.40	94.3	3.4	142	17.0	695	2.7	97	1.7	70	1.3	58	25.8	1,060	20.0	815	4.9	204	6.5	269	11.4	$ 469		
Brantford to St. George	3	59.0	1,966	420	537	3,412	20,472	151.92	10.0	193.14	1,930.44	50	300	1,536.44	16.0																					16.0	$1,536		
Brantford to Hamilton			1,761	420	484	5,917	390,522	258.48	10.0	193.14	1,862.42	29	1,914	23,896.62	816.1	22.6	661	111.5	3,256	15.5	451	11.1	326	8.4	248	168.8	4,948	129.7	3,804	32.6	953	42.9	1,253	71.7	2,184	177.1	5,192	21.5	$627
Total							665,917							45,792.07	1100.8	42.9	4,133	203.0	9,883	26.7	1,762	17.6	714	13.0	509	225.9	7,924	179.1	8,038	40.5	1,396	51.4	1,610	86.1	2,653	193.1	6,728	21.5	627

TABLE X.

NIAGARA DISTRICT, DIVISION IV (LONDON, ETC.)

TRANSMISSION DETAIL SHEET,

SHOWING CAPITAL COSTS AND ANNUAL CHARGES.

															1,177 K.W., ST. THOMAS.		4,497 K.W., LONDON.		1,293 K.W., INGERSOLL.		487 K.W., TILLSONBURG.		1,293 K.W., WOODSTOCK.		487 K.W., PARIS.	
					Capital Cost per Mile.			Capital Charges per Mile. Interest and Depreciation.																		

TABLE XI.

NIAGARA DISTRICT, DIVISION V (WINDSOR, ETC.)

TRANSMISSION DETAIL SHEET.

SHOWING CAPITAL COSTS AND ANNUAL CHARGES.

| | | |

TABLE XII.

NIAGARA DISTRICT, DIVISION I (HAMILTON, ETC.)

TRANSFORMATION DETAIL SHEET,

SHOWING CAPITAL COSTS AND ANNUAL CHARGES.

MUNICIPALITY.	Capacity of Installation. Full and Partial Load.		CAPITAL COST.			ANNUAL CHARGES.							
						DEPRECIATION.			INSURANCE.				
			Building.	Electrical Equipment.	Total.	Building, 1½%.	Equipment, 5%.	Taxes, 2%.	Building, 30c. per $100 per yr.	Equipment, 40c. per $100 per yr.	Interest, 4%.	Operation.	Total Annual Cost.
Hamilton and Dundas...	Full	K.W. 12,000	$12,000	$185,000	$197,000	$180	$12,950	$240	$36	$740	$7,880	$3,000	$24,966
	¾	9,000	12,000	139,000	151,000	180	9,730	240	36	556	6,040	3,000	19,722
	½	6,000	12,000	92,500	104,500	180	6,475	240	36	370	4,180	3,000	14,421

MUNICI

Toronto....

Orangeville..

Brampton...

Georgetown.

Milton.....

TABLE XIII.

NIAGARA DISTRICT, DIVISION II (TORONTO, ETC.)

TRANSFORMATION DETAIL SHEET,

SHOWING CAPITAL COSTS AND ANNUAL CHARGES.

MUNICIPALITY	Full and Partial Load.		CAPITAL COST.			ANNUAL CHARGES.						
						Depreciation.		Insurance.				
		K W	Land	Electrical Equipment	Total	Building, 1%	Equipment, [illegible]	Taxes, 2%	Buildings, 30c per $100 per yr.	Equipment, 40c per $100 per yr	Interest, 4%	Operation	Total Annual Charges
Toronto	F	40,000	$30,000	$526,350	$561,350	$350 00	$30 [illegible]	$700 00	$105 00	$2,106 00	$22,453 00	$6,000	$68,556
	¾	30,000	30,000	395,000	430,000	350 00	[illegible]	700 00	105.00	1,580.00	17,200 00	6,000	53,585
	½	20,000	30,000	268,175	298,175	50 00	1 [illegible]	700 00	105 00	1,052 00	11,927 00	6,000	38,555
	F	940	1,200	25,050	27,250	21 80	[illegible]	43 60	6.54	100 00	1,090 00	700	3,717
[illegible]	¾	705	1,200	18,785	20,985	21 80	[illegible]	43 60	6 54	75 00	839 00	700	3,037
	½	470	1,200	12,515	14,715	21 80	[illegible]	43 60	6 54	50 00	588.00	700	2,288
	F	315	1,000	10,000	11,000	10 00	[illegible]	21 80	3 27	43 60	479 60	300	1,021
	¾	235	1,000	8,175	9,265	10 00	[illegible]	21 80	3 27	32.70	370.60	300	1,311
	½	158	1,000	5,470	6,540	10 00	[illegible]	21 80	3 27	21.80	261.60	300	1,001
	F	667	1,000	19,800	21,710	19 10	[illegible]	38 20	5 70	79 20	868.40	300	2,097
	¾	500	1,000	14,000	16,810	19 10	[illegible]	38 20	5 70	59.60	672 40	300	2,138
	½	333	1,000	9,811	11,811	19 10	[illegible]	38 20	5 70	39.60	472 40	300	1 567
	F	400	1,000	11,200	13,200	15 60	[illegible]	27 20	4 08	55 60	610 40	300	1,984
M:	¾	300	1,000	9,700	11,700	15 60	[illegible]	27 20	4 08	41.60	470 40	300	1,585
	½	200	1,000	7,440	9,440	15 60	[illegible]	27 20	4 08	27 80	352 40	300	1,192

TABLE XIV.

NIAGARA DISTRICT, DIVISION III (GUELPH, ETC.)

TRANSFORMATION DETAIL SHEET,

SHOWING CAPITAL COSTS AND ANNUAL CHARGES.

MUNICIPALITY.	Capacity of Installation. Full and Partial Load.		CAPITAL COST.			ANNUAL CHARGES.							
						Depreciation.			Insurance.				
			Building.	Electrical Equipment.	Total	Building, 1½.	Equipment, 7½.	Taxes, 2%.	Building, 50c. per $100 per yr.	Equipment, $1.65 per $100 per yr.	Interest, 4%.	Operation	Total Annual Cost
St. Marys	Full	K.W. 361	$1,000	$10,000	$11,000	$10.90	$ 763 00	$21 80	$3.27	$ 43.60	$479.60	$300	$ 1.622
	¾	270	1,000	8,175	9,265	10.90	572 25	21.80	3.27	32.70	370.60	300	1,312
	½	180	1,000	5,450	6,540	10.90	381 50	21.80	3.27	21 80	271.60	300	1,001
Stratford	Full	2,205	3,270	45,780	49,050	32.70	3,204.60	65 40	9 81	183.12	1,962.00	720	6,178
	¾	1,654	3,270	34,335	37,605	32.70	2 493 45	65.40	9.81	137 34	1,504 20	720	4,873
	½	1,102	3,270	22,890	26,160	32.70	1,962 30	65 40	9 81	91 56	1,046 40	720	3,568
Tavistock	Full	247	1,090	9,250	10,340	10.90	647 50	21.80	3 27	37.00	413.60	300	1,434
	¾	185	1,090	6,937	8,027	10.90	485 50	21 80	3 27	27.75	321 08	300	1,170
	½	124	1,090	4,625	5,715	10 90	323 75	21.80	3 27	18 50	228.60	300	907
New Hamburg	Full	178	925	8,350	9,275	9.25	584 50	18.50	2 78	33 40	371 00	300	1,319
	¾	134	925	6,263	7,188	9.25	438 41	18 50	2.78	25.05	287 52	300	1,082
	½	89	925	4,175	5,100	9 25	292 25	18 50	2 78	16 70	204 00	300	843
Baden	Full	134	925	8,350	9,275	9.25	584 50	18 50	2 78	33 40	371 00	300	1,319
	¾	105	925	6,263	7,188	9 25	438 41	18 50	2.78	25 05	287 52	300	1,082
	½	67	925	4,175	5,100	9.25	292 25	18.50	2 78	16 70	204 00	300	843
Berlin and Waterloo	Full	2,801	3,270	51,000	54,270	32 70	3,570 00	65 40	9 81	204 00	2,170 80	720	6,773
	¾	2,168	3,270	38,250	41,520	32 70	2,677 50	65.40	9 81	153 00	1,660.80	720	5,319
	½	1 447	3,270	25,500	28,770	32 70	1,785 00	65 40	9.81	102 00	1,150 80	720	3,866
Guelph	Full	2,205	3,270	45,780	49,050	32.70	3,204 60	65 40	9 81	183.12	1,962.00	720	6,178
	¾	1,654	3,270	34,335	37,605	32 70	2,493 45	65.40	9.81	137 34	1,504.20	720	4,873
	½	1,102	3,270	22,890	26,160	32 70	1,962 30	65 40	9 81	91 56	1,046 40	720	3,568
Hespeler	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	16 35	[illegible] 00	32 70	4 90	58.80	653 40	300	2,095
	¾	408	1,635	11,450	13,085	16 35	1 [illegible] 75	32 70	4 90	44 10	508 40	300	1,676
	½	272	1,635	7,630	9,265	16 35	1 [illegible] 50	32.70	4 90	29 40	359.40	300	1,257
Preston	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	19 10	[illegible] 60	38 20	5 73	79 20	868 40	300	2,097
	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	19 10	[illegible] 40	38 20	5 73	69 40	672 40	300	2,139
	½	[illegible]	[illegible]	[illegible]	11,810	19 10	[illegible] 90	38 20	5 73	59.60	472 40	300	1,567
Galt	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	21.80	[illegible] 40	43 60	6 54	167.28	1,160.00	720	3,937
	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	21 80	[illegible] 05	43 60	6 54	80.46	891.80	720	3,172
	½	[illegible]	[illegible]	[illegible]	[illegible]	21 80	[illegible] 70	43 60	6 54	53 64	623.60	720	2,408
Brantford	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	40 00	[illegible] 00	80 00	12 00	224 00	2,400 00	720	7,306
	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	40 00	[illegible] 00	80 00	12 00	168.00	1,840 00	720	5,800
	½	[illegible]	[illegible]	[illegible]	[illegible]	40.00	[illegible] 00	80 00	12 00	112 00	1,280 00	720	4,204
St. George	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	10 90	[illegible] 00	21 80	5 27	43.60	479 60	300	1,622
	¾	270	1,090	[illegible]	[illegible]	10.90	[illegible] 50	21 80	5 27	32 70	369 60	300	1,312
	½	180	1,090	5,450	6,540	10.90	[illegible] 50	21 80	5 27	21.80	261.60	300	1,001

MUNICI

St. Thomas..

London.....

Tilsonburg..

Ingersoll....

Woodstock..

Paris. .....

TABLE XV.

NIAGARA DISTRICT, DIVISION IV (LONDON, ETC.)

TRANSFORMATION DETAIL SHEET,

SHOWING CAPITAL COSTS AND ANNUAL CHARGES.

MUNICIPALITY.	Capacity of Installation. Full and Partial Load		CAPITAL COST			ANNUAL CHARGES							
						Depreciation		Insurance.					
			Building	Electrical Equipment	Total.	Building, 1%.	Equipment, 7%.	Taxes, 2%.	Buildings, 30c. per $100 per yr.	Equipment, 40c. per $100 per yr.	Interest, 4%	Operation	Total Annual Cost
		K.W											
St Thomas	Full	1,650	$2,730	$39,200	$41,930	$27.30	$2,744 00	$54.60	$ 8 19	$156 80	$1,677.20	$ 720	$5,388.09
	¾	1,240	2,730	29,400	32,130	27 30	2,058 00	54 60	8 19	117 60	1,285 20	720	4,270 89
	½	825	2,730	19,600	22,330	27.30	1,372 00	54 60	8 19	78.40	893.20	720	3,153 69
London	Full	4,479	5,450	87,000	92,450	54 50	6,090 00	109 00	16 35	348 00	3,698 00	1,440	11,755 85
	¾	3,350	5,450	65,000	70,450	54 50	4,550 00	109.00	16.35	260.00	2,818.00	1,440	9,247 85
	½	2,250	5,450	43,500	48,950	54 50	3,045 00	109 00	16 35	174 00	1,958 00	1,440	6,796.85
Tilsonburg	Full	456	1,360	13,900	15,260	13 60	97 00	27.20	4 08	55.60	610 40	300	1,983 88
	¾	340	1,360	10,400	11,760	13.60	728 00	27.20	4.08	41.60	470.40	300	1,584 88
	½	228	1,360	6,950	8,310	13.60	48 50	27.20	4 08	27 80	614 40	300	1,191.58
Ingersoll	Full	1,223	2,180	26,700	28,880	21.80	1,869 00	43 60	6 54	106 80	1,155 00	720	3,922 74
	¾	915	2,180	20,000	22,180	21 80	1,400 00	43 60	6 54	80 00	887.20	720	3,159 14
	½	615	2,180	13,350	15,530	21 80	934 50	43 60	6 54	53.40	621 20	720	2,401 04
Woodstock	Full	1,223	2,180	26,700	28,880	21 80	1,869 00	43 60	6 54	106 80	1,155.00	720	3,922.74
	¾	915	2,180	20,000	22,180	21 80	1,400 00	43 60	6 54	80 00	887.20	720	3,159.14
	½	615	2,180	13,350	15,530	21.80	934 50	43 60	6 54	53.40	621.20	720	2,401 04
Paris	Full	456	1,360	13,900	15,260	13 60	97 00	27 20	4 08	55 60	610.40	300	1,983 88
	¾	340	1,360	10,400	11,760	13 60	728 00	27 20	4.08	41.60	470 40	300	1,584 88
	½	228	1,360	6,950	8,310	13 60	48 50	27.20	4.08	27.80	332.40	300	1,191 58

TABLE XVI.

NIAGARA DISTRICT, DIVISION V (WINDSOR, ETC.)

TRANSFORMATION DETAIL SHEET,

SHOWING CAPITAL COSTS AND ANNUAL CHARGES.

MUNICIPALITY.	Capacity of Installation. Full and Partial Load.		CAPITAL COST.			ANNUAL CHARGES.							
						Depreciation.			Insurance.				
		K W.	Buildings.	Electrical Equipment.	Total.	Buildings, 1%.	Equipment, 7%.	Taxes, 2%	Buildings, 35c. per $100 per year.	Equipment, 40c. per $100 per year.	Interest, 4%.	Operation.	Total Annual Cost.
Windsor and Walkerville.	Full	2,845	$3,270	$51,000	$54,270	$32.70	$3,570.00	$65 40	$9 81	$204.00	$2,170.80	$720	56,772.71
	½	2,133	3,270	38,250	41,520	32.70	2,677.50	65.40	9 81	153 06	1,660 80	720	5,319.21
	⅓	1,422	3,270	25,500	28,770	32.70	1,785.00	65.40	9 81	102.00	1,150.80	720	3,865.71
Wallaceburg	Full	462	1,360	13,900	15,260	13.60	973.00	27 20	4 08	55.60	610.40	300	1,983.88
	½	346	1,360	10,400	11,760	13.60	728 00	27.20	4 08	41.60	470.40	300	1,584 88
	⅓	231	1,360	6,950	8,310	13.60	486.50	27.20	4 08	27.80	332.40	300	1,191.58
Dresden	Full	106	925	8,350	9,275	9 25	584 50	18.50	2.78	33.40	371.00	300	1,319 43
	½	147	925	6,263	7,188	9.25	438.41	18.50	2.78	25.05	287.52	300	1,081.51
	⅓	98	925	4,175	5,100	9.25	292.25	18.50	2.78	16.70	204.00	300	843 48
Chatham	Full	584	1,635	14,700	16,335	16.35	1,029.00	32 70	4 90	58.80	653.40	300	2,095.15
	½	438	1,635	11,025	12,660	16.35	771.75	32 70	4 90	44 10	506.40	300	1,676 20
	⅓	292	1,635	7,350	8,985	16 35	514 50	32.70	4 90	29 40	359 40	300	1,257 25
Thamesville	Full	148	925	8,350	9,275	9.25	584.50	18.50	2.78	33 40	371.00	300	1,319 43
	½	111	925	6,263	7,188	9.25	438.41	18.50	2.78	25.05	287.52	300	1,081.51
	⅓	74	925	4,175	5,100	9.25	292.25	18 50	2.78	16.70	204 00	300	843 48
Bothwell	Full	196	925	8,350	9,275	9.25	584.50	18.50	2.78	33.40	371.00	300	1,319 43
	½	147	925	6,263	7,188	9.25	438 41	18 50	2 78	25.05	287 52	300	1,081.51
	⅓	98	925	4,175	5,100	9 25	292.25	18 50	2.78	16.70	204 00	300	843.48
Glencoe	Full	138	925	8,350	9,275	9.25	584.50	18 50	2 78	33.40	371.00	300	1,319.43
	½	104	925	6,263	7,188	9.25	438 41	18 50	2.78	25.05	287.52	300	1,081 51
	⅓	69	925	4,175	5,100	9.25	292 25	18 50	2.78	16 70	204.00	300	843.48
Sarnia	Full	680	1,700	17,100	18,800	17.00	1,197 00	34 00	5 10	68 40	752.00	300	2,373.50
	½	510	1,700	12,800	14,500	17.00	806 50	34 00	5.10	51 20	580.00	300	1,883.30
	⅓	340	1,700	8,550	10,250	17.00	598 50	34 00	5.10	34 20	410.00	300	1,398.80
Petrolia	Full	584	1,635	14,700	16,335	16.35	1 029 00	32.70	4.90	58.80	653.40	300	2,095.15
	½	438	1,635	11,025	12,660	16.35	771 75	32.70	4.90	44.10	506.40	300	1,676 20
	⅓	292	1,635	7,350	8,985	16.35	514 50	32 70	4.90	29 40	359.40	300	1,257.25
Oil Springs	Full	390	1,090	10,900	11,990	10.90	763.00	21 80	3.27	43.60	479 60	300	1,622.17
	½	293	1,090	8,175	9,240	10.90	572.25	21 80	3.27	32.70	369.60	300	1,311.52
	⅓	195	1,090	5,450	6,640	10.90	381.50	21.80	3.27	21.80	261.60	300	1,000.87
Alvinston	Full	148	925	8,350	9,275	9.25	584 50	18.50	2.78	33.40	371.00	300	1,319.43
	½	114	925	6,263	7,188	9.25	438.41	18.50	2.78	25.05	287.52	300	1,081.51
	⅓	74	925	4,175	5,100	9.25	292.25	18.50	2.78	16.70	204.00	300	843.48
Strathroy	Full	244	1,090	9,250	10,340	10.90	647 50	21.80	3.27	37.00	413.60	300	1,434.07
	¾	183	1,090	8,937	8,027	10.90	485.59	21.80	3.27	27.75	321.08	300	1,170.39
	½	122	1,090	4,625	5,715	10.90	323.75	21.80	3.27	18.50	228.60	300	906.82

TABLE XVII.

NIAGARA DISTRICT, DIVISION I (HAMILTON), AND DIVISION II (TORONTO.)

SUMMATION SHEET,

SHOWING TOTAL AMOUNT OF POWER REQUIRED AND ANNUAL COST OF SAME ON 24 HOUR BASIS AT SUB-STATION LOW TENSION BUS BARS.

MUNICIPALITY.	Present Power Used.			Estimated Future Load. Full and Partial.		Population at Full Load, Per Cent.	*Cost of 24 Hour Power at High Tension Bus Bars per Horse Power Delivered	ANNUAL CHARGES.								Total Cost of 24 Hour Power at Low Tension Bus Bars, Step-down Transformer Stations.
								Transmission.		Transformation.		Interswitching.		Administration.		
	Population	Total.	Portion Admitting Electrical Installation.					Total.	Per Horse Power.	Total.	Per Horse Power.	Total	Per Horse Power.	Total.	Per Horse Power.	
Division I. Hamilton and Dundas	57,500	18,473	12,800	Full	H.P. 16,000		$12.64	$14,401	$0.90	$24,966	$1 56	$1,164	$0.07	$2,250	$0.14	$15.36
				¾	12,000		12 49	14,401	1.20	19,722	1 64	1,164	.10	1,909	.16	15.59
				½	8,000		12.35	14,401	1.80	14,421	1.80	1,164	.15	1,565	.20	18.30
Division II. Toronto	250,000	53,362	40,200	Full	50,250		13.08	93,413	1.86	68,553	1 36	3,659	.07	8,091	.16	16.53
				¾	37,687		13.08	80,402	2.13	53,585	1 42	3,659	.10	6,823	.18	16.91
				½	25,125		13.08	54,971	2.19	38,555	1.53	3,659	.15	6,028	.20	17.15

*Includes Power Losses to Delivery Points, and is based on a price of $12 per annum per 24 Hour Horse Power at the High Tension Bus Bars of Transformer Station at Niagara Falls.

	MUNICI
DIVISION IIA.	Orangeville...
	Brampton....
	Georgetown...
	Milton.....
DIVISION IIB.	Brampton....
	Georgetown...
	Milton.....

*Includes Power

TABLE XVIII.

NIAGARA DISTRICT, DIVISIONS IIA AND IIB (GEORGETOWN, ETC.)

SUMMATION SHEET,

SHOWING TOTAL AMOUNT OF POWER REQUIRED AND ANNUAL COST OF SAME ON 24 HOUR BASIS AT SUB-STATION LOW TENSION BUS BARS.

MUNICIPALITY	Population	PRESENT POWER USED. Total	Portion Admitting Electrical Installation	Estimated Future Load. Full and Partial		Regulation at Full Load. Per Cent.	*Cost of 24 Hour Power at Niagara Falls per Horse Power Delivered	ANNUAL CHARGES. TRANSMISSION Total	TRANSMISSION Per Horse Power.	TRANSFORMATION. Total.	TRANSFORMATION. Per Horse Power.	INTERSWITCHING. Total.	INTERSWITCHING. Per Horse Power	... Total	... Per Horse Power.	Total Cost of 24 Hour Power Low Tension Bus Bars, Stepdown Transformer Stations.
		H P	H P													
[illegible] evil	3,750	[illegible]	200	Full	1,250	0 8	$13 48	$7,994	$6 40	$3,717	$2 97	$387	$0 31	$625	$0 50	$23 66
				¾	957		13 10	7,994	8 54	3,037	3 24	387	.41	574	61	25 90
				½	625		12 66	7,994	12 80	2,288	3.66	387	62	513	80	30 54
[illegible]	[illegible]	477	[illegible]	Full	419	1 5	13 35	2,562	3 19	1,624	3 88	130	31	204	.50	21 23
				¾	314		13 00	2,562	4 25	1,312	4.18	130	41	192	.61	22 45
				½	210		12 80	2,562	6 38	1,001	4.77	130	62	181	80	25 37
[illegible]	1,450	1,450	720	Full	900	1 8	13 30	2,729	3 03	2,697	3 00	279	31	450	50	20 14
				¾	675		12 95	2,729	4 04	2,139	3 17	279	.41	414	61	21 18
				½	450		12 72	2,729	6 07	1,567	3 49	279	62	370	80	23 70
[illegible]	1,66[illegible]	[illegible]	[illegible]	Ful	537	2 4	13 30	1,116	2 08	1,984	3 70	176	31	268	50	19 89
				¾	40[illegible]		13 00	1,116	2.77	1,585	3 93	176	41	247	.61	20.72
				½	268		12 75	1,116	4 16	1,192	4 07	176	62	220	80	22 40
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	1 [illegible]	[illegible]	[illegible]	1,624	3 88	217	52	216	51	26 00
				¾	[illegible]		13 00	[illegible]	10 34	1,312	4.18	217	69	197	63	28 84
				½	210		12 80	[illegible]	15 [illegible]	1,001	4 77	217	1 04	175	80	34 91
[illegible]	1,4[illegible]	1,[illegible]	72[illegible]	[illegible]	[illegible]	[illegible]	13 30	1,142	4 60	2,6 7	3 00	466	52	461	.51	21 93
				¾	67[illegible]		12 95	1,142	6 14	2,139	3 17	466	.69	422	63	23 58
				½	450		12 72	1,142	9 20	1,567	3 49	466	1.04	377	80	27.25
[illegible]	[illegible]	[illegible]	[illegible]	Full	737		13 30	1,554	2 86	1,984	3 70	278	.52	275	.51	20 92
				¾	403		13.00	1,554	3 86	1,585	3 93	278	.69	251	63	22 11
				½	268		12 75	1,554	5.70	1,192	4 07	278	1 04	224	.80	24 36

*In[illegible] Power [illegible] losses to [illegible] Power [illegible] based [illegible] $1[illegible] per [illegible] 24 Hour Horse Power at the High Tension Bus Bars of Transformer Station at Niagara Falls

TABLE XIX.

NIAGARA DISTRICT, DIVISION III (GUELPH, ETC.)

SUMMATION SHEET

SHOWING TOTAL AMOUNT OF POWER REQUIRED AND ANNUAL COST OF SAME ON 24 HOUR BASIS AT SUB-STATION LOW TENSION BUS BARS.

MUNICIPALITY.	Population.	PRESENT POWER USED. Total.	Portion Admitting Electrical Installation.	Estimated Future Load. Full and Partial.		Regulation at Full Load, Per Cent.	*Cost of 24 Hour Power per H.P. Delivered	ANNUAL CHARGES. TRANSMISSION. Total	Per Horse Power	TRANSFORMATION. Total.	Per Horse Power.	INTERSWITCHING. Total.	Per Horse Power.	ADMINISTRATION. Total.	Per Horse Power.	Total Cost of 24 Hour Power per H.P. Delivered at Step-down Transformer Stations.
		H.P.	H.P.													
St. Marys	3,500	660	400	Full	500 H.P.	2 7	$13.86	$4,133	$ 8.27	$1,622	$ 3.25	$106	$0.21	$135	$0.27	$25.86
				¾	375		13.26	4,133	11.02	1,312	3.50	106	.28	121	.32	28.38
				½	250		12.85	4,133	16 54	1,001	4 00	106	.42	98	.39	34 20
Stratford	12,240	2,430	2,012	Full	2,515	1.9	13.61	9,853	3.93	6,178	2 46	530	.21	677	.27	20.48
				¾	1,886		13.05	9,853	5.24	4,873	2 59	530	.28	608	.32	21.48
				½	1,257		12.53	9,853	7.86	3,568	2 84	530	.42	494	.39	24.04
Tavistock	1,100	365	275	Full	344	1.0	13.73	1,762	5.12	1,434	4 17	72	.21	92	.27	23.50
				¾	258		13.17	1,762	6.83	1,170	4.54	72	.28	83	.32	25.14
				½	172		12.80	1,762	10.24	907	5 27	72	.42	67	.39	29.12
New Hamburg	1,500	380	200	Full	250	0.7	13.72	714	2 86	1,319	5 28	53	.21	68	.27	22.34
				¾	187		13.16	714	3 82	1,082	5.79	53	.28	61	.32	23.37
				½	125		12 80	714	5 72	843	6.75	53	.42	49	.39	26.08
Baden	1,000	175	150	Full	188	0 5	13.70	509	2 71	1,319	7 02	40	.21	51	.27	23.91
				¾	141		13.20	509	3 61	1,081	7.67	40	.28	45	.32	25.08
				½	94		12.85	509	5 42	843	8.98	40	.42	37	.39	28.06
Berlin and Waterloo	10,860 3,890	3,800	3,150	Full	3,940	0.1	13.15	7,924	2 01	6,773	1.72	832	.21	1,060	.27	17.36
				¾	2,955		12.75	7,924	2 67	5,319	1 80	832	.28	962	.32	17.82
				½	1,970		12.48	7,924	4 02	3,866	1.96	832	.42	774	.39	19 27
Guelph	12,240	3,303	2,412	Full	3,015	0.1	13.20	9,038	2.66	6,178	2 05	637	.21	816	.27	18 39
				¾	2,261		12.78	9,038	3 55	4,873	2.15	637	.28	729	.32	19.08
				½	1,507		12 47	9,038	5 32	3,568	2 35	637	.42	592	.39	20.95
Hespeler	2,200	740	600	Full	750	0.5	13 35	1,896	1 86	2,095	2 79	158	.21	200	.27	18.48
				¾	562		12 96	1,896	2 48	1,676	2 98	158	.28	180	.32	19.02
				½	375		12 70	1,896	3 72	1,257	3 35	158	.42	147	39	20.38
Preston	2,900	1,175	800	Full	1,000	0.9	13 20	1,910	1 61	2,697	2.70	212	.21	269	27	17 99
				¾	750		12.80	1,910	2 15	2,139	2.85	213	.28	241	.32	18 40
				½	500		12 58	1,910	3 22	1,567	3.15	212	.42	197	39	19 76
Galt	8,700	2,100	1,400	Full	1,750	1 1	13.10	6,728	1.52	3,937	2 25	369	21	471	.27	17.35
				¾	1,312		12 75	6,728	2 02	3,172	2.42	369	.28	423	.32	17.79
				½	875		12.52	6,728	3 04	2,408	2 76	369	.42	344	.39	19 13
Brantford	19,500	4,275	3,331	Full	4,164	1 4	13 00	6,728	1 61	7,396	1 78	877	.21	1,123	.27	16.87
				¾	3,123		12.68	6,728	2 15	5,800	1.80	877	.28	1,004	.32	17.29
				½	2,082		12 42	6,728	3 22	4,204	2.02	877	.42	818	.39	18.47
St. George	900	750	500	Full	625	1.9	13.06	1,257	1 00	1,622	2 60	132	.21	169	.27	17.14
				¾	4 9		12 80	1,257	1.34	1,312	2 80	132	.28	153	.32	17.54
				½	312		12.60	1,257	2 00	1,001	3.21	132	42	123	39	18 62

*Includes Power Losses to Delivery Points and is based on a price of $12 per annum per 24 Hour H.P. Power at the High Tension Bus Bars of Transformer Station at Niagara Falls.

MUNICI

St. Thomas..

London ....

Tilsonburg..

Ingersoll.....

Woodstock..

Paris.....

*Includes P

TABLE XX.

NIAGARA DISTRICT, DIVISION IV (LONDON, ETC.)

SUMMATION SHEET

SHOWING TOTAL AMOUNT OF POWER REQUIRED AND ANNUAL COST OF SAME ON 24 HOUR BASIS AT SUB-STATION LOW TENSION BUS BARS.

MUNICIPALITY	Present Power Used. Population.	Present Power Used. Total	Present Power Used. Portion Admitting Electrical Installation.	Estimated Future Load. Full and Partial.		Regulation at Full Load, Per Cent.	*Cost of 24 Hour Power at Niagara Falls per Horse Power Delivered.	Annual Charges. Transmission. Total.	Transmission. Per Horse Power.	Transformation. Total.	Transformation. Per Horse Power.	Interswitching. Total.	Interswitching. Per Horse Power.	Administration. Total.	Administration. Per Horse Power.	Total Cost of 24 Hour Power Low Tension Bus Bars, Stepdown Transformer Stations.
St. Thomas	11,500	2,400	1,600	Full	2,000	3 2	$13.54	$10,241	$ 5.12	$5,388.09	$2.69	$422	$0.21	$666	$0 33	$21.89
				¾	1,500		13.18	10,241	6.83	4,270.89	2.85	422	.28	606	.40	23 54
				½	1,000		12.85	10,241	10.24	3,153.69	3.15	422	.42	546	.55	27.21
London	30,000	6,500	4,690	Full	5,862	1.8	13.45	20,621	3.52	11,755.85	2 00	1,211	.21	1,943	.33	19.51
				¾	4,399		13.05	20,621	4.69	9,247 85	2.10	1,211	.28	1,778	.40	20.52
				½	2,931		12.72	20,621	7.04	6,796.85	2.30	1,211	.42	1,602	.55	23.03
Tilsonburg	2,500	800	500	Full	624	0.7	13.35	4,513	7.23	1,983.8	3.18	132	.21	209	.33	24.30
				¾	468		12.95	4,513	9.64	1,584 88	3.40	132	.28	189	.40	26 67
				½	312		12 60	4,513	14.46	1,191.58	3 83	132	.42	171	.55	31.86
Ingersoll	5,000	1,700	1,340	Full	1,673	0.2	13.15	4,642	2.77	3,922.74	2.35	353	.21	558	.33	18 81
				¾	1,255		12.86	4,642	3.69	3,159.14	2.52	353	.28	507	.40	19.75
				½	836		12.55	4,642	5.54	2,401.04	2.87	353	.42	456	.55	21.93
Woodstock	9,300	2,100	1,340	Full	1,673	1 2	13.00	3,967	2.37	3,922.74	2.35	353	.21	558	.33	18.26
				¾	1,255		12.74	3,967	3.16	3,159.14	2.52	353	.28	507	.40	19.10
				½	836		12 53	3,967	4.74	2,401.04	2.87	353	.42	456	.55	21.11
Paris	3,500	1,500	500	Full	625	3.2	12.80	1,101	1.60	1,983.88	3.18	132	.21	209	.33	18.12
				¾	468		12.60	1,101	2.13	1,584 88	3.40	132	.28	189	.40	18.81
				½	312		12 50	1,101	3 20	1,191.58	3 83	132	.42	171	.55	20 50

*Includes Power Losses to Delivery Points, and is based on a price of $12 per annum per 24 Hour Horse Power at the High Tension Bus Bars of Transformer Station at Niagara Falls.

TABLE XXI.

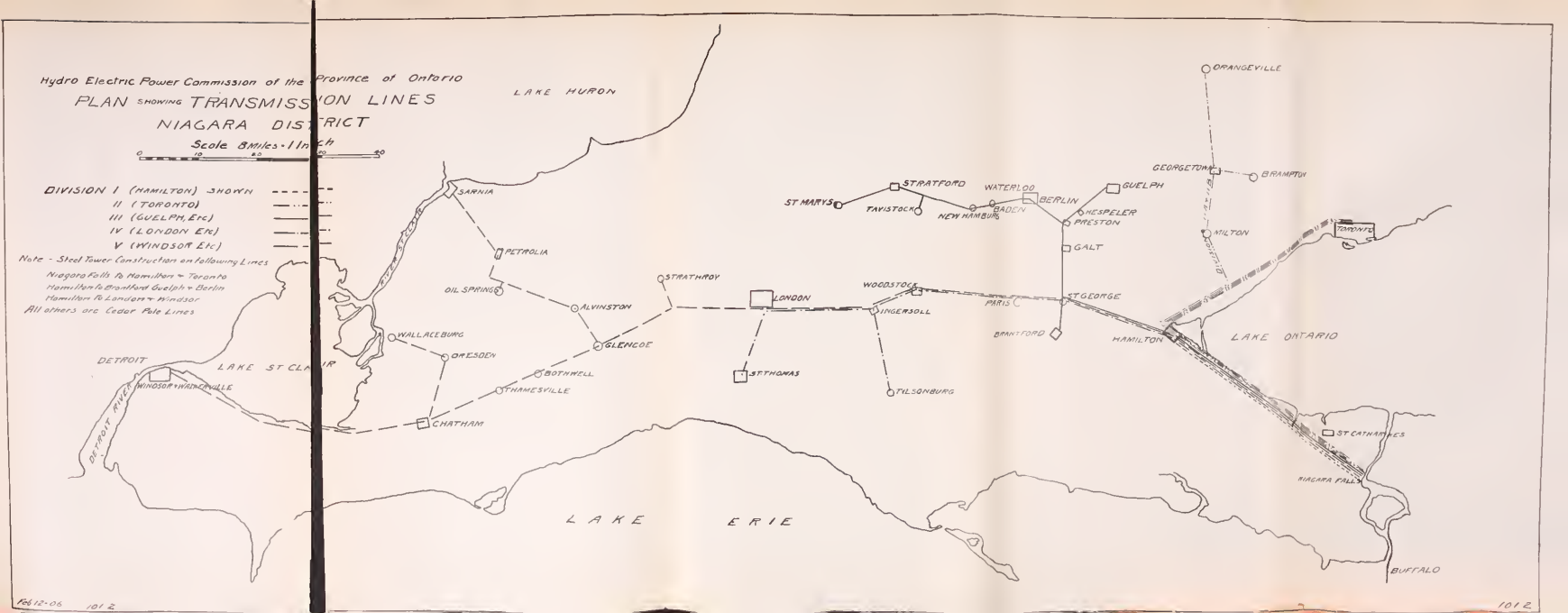
NIAGARA DISTRICT, DIVISION V (WINDSOR, ETC.)

SUMMATION SHEET,

SHOWING TOTAL AMOUNT OF POWER REQUIRED AND ANNUAL COST OF SAME ON 24 HOUR BASIS AT SUB-STATION LOW TENSION BUS BARS.

MUNICIPALITY.	Population.	Present Power Used.		Estimated Future Load. Full and Partial.		Regulation at Full Load, Per Cent.	*Cost of 24 Hour Power at Niagara Falls per Horse Power Delivered.	Annual Charges.								Total Cost of 24 Hour Power on Low Tension Bus Bars, Step-down Transformer Stations.
								Transmission.		Transformation.		Interswitching.		Administration.		
		Total.	Portion Admitting Electrical Installation.					Total.	For Horse Power.	Total.	For Horse Power.	Total.	For Horse Power.	Total.	For Horse Power.	
Windsor and Walkerville	14,000	2,100	1,180	Full	3,750	3.8	$15.00	$33,740	$ 8.98	$ 6,773	$1.81	$2,744	$0.73	$2,269	$0.61	$27.13
	2,500	2,100	1,800	¾	2,812		13 80	33,740	11.97	5,319	1.89	2,744	.98	2,170	.77	29.41
				½	1,875		12.90	33,740	17.96	3,866	2.06	2,744	1.47	2,032	1.08	35.47
Wallaceburg	3,500	960	475	Full	594	1.8	14 88	6,632	11.18	1,984	3.34	434	.73	360	.61	30.74
				¾	445		13.80	6,632	14 90	1,585	3 56	434	.98	343	.77	34.01
				½	297		13.10	6,632	22.36	1,192	4 01	434	1 47	322	1.08	42.02
Dresden	2,500	460	175	Full	224	0 9	14 87	1,969	8.78	1,319	5.88	164	.73	135	.61	30.87
				¾	168		13.85	1,969	11.71	1,082	6 43	164	.98	129	.77	33.74
				½	112		13 15	1,969	17.56	843	7.53	164	1.47	121	1.08	40.79
Chatham	10,000	1,682	600	Full	750	0.0	14 85	4,226	5.64	2,095	2.79	548	.73	454	.61	24.62
				¾	562		13.70	4,226	7.52	1,676	2.98	548	.98	433	.77	26.95
				½	375		12.96	4,226	11.28	1,257	3.36	548	1.47	406	1.08	30 15
Thamesville	900	166	150	Full	187	1.3	14 58	908	4.86	1,319	7.06	137	.73	113	.61	27.83
				¾	140		13.70	908	6.48	1,082	7.72	137	.98	108	.77	29.65
				½	93		13.10	908	9.72	843	9.06	137	1 47	101	1.08	34.43
Bothwell	1,000	325	200	Full	250	1.9	14 45	1,094	4 38	1,319	5.28	183	.73	151	.61	25.45
				¾	187		13 65	1,094	5.84	1,082	5.78	183	.98	144	.77	27.02
				½	125		13.05	1,094	8.76	843	6.75	183	1 47	135	1.08	31.11
Glencoe	1,000	200	140	Full	175	2.9	14.38	661	3.78	1,319	7.54	128	.73	106	.61	27.04
				¾	131		13 65	661	5 05	1,082	8.25	128	.98	101	.77	28.70
				½	87		13 10	661	7.56	843	9.69	128	1.47	95	1.08	32.90
Sarnia	8,200	2,680	700	Full	875	0 8	14 72	9,225	10 55	2,374	2.67	640	.73	530	.61	29.28
				¾	656		13 75	9,225	14.18	1,883	2.87	640	.98	507	.77	32.55
				½	437		13.05	9,225	21.10	1,399	3.21	640	1.47	472	1.08	39.91
Petrolia	5,000	1,303	600	Full	750	0.4	14.60	5,193	6 78	2,095	2.80	550	.73	454	.61	25.62
				¾	562		13 65	5,193	9.06	1,676	2.98	550	.98	432	.77	27.43
				½	375		13 00	5,193	13.56	1,257	3.38	550	1.47	406	1.08	32.47
Oil Springs	1,000	585	400	Full	500	0 7	14 55	9,433	6.87	1,622	3.24	366	.73	303	.61	26.00
				¾	375		13.60	9,433	9 14	1,312	3.50	366	.98	289	.77	27.99
				½	250		13.00	9,433	13 73	1,001	4.00	366	1 47	271	1.08	33.28
Alvinston	1,000	223	150	Full	187	2.0	14 45	898	4 80	1,319	7.05	137	.73	113	.61	27.64
				¾	140		13.60	898	6.40	1,082	7.73	137	.98	108	.77	29.48
				½	93		13.00	898	9.60	843	9.04	137	1.47	101	1.08	34.19
Strathroy	3,200	700	250	Full	312	3 4	14 10	2,430	7.78	1,434	4.60	228	.73	189	.61	27.82
				¾	234		13.35	2,430	10.38	1,170	5.00	228	.98	180	.77	30.48
				½	156		12 90	2,430	15 56	907	5 83	228	1.47	169	1 08	36 83

*Includes Power Losses to Delivery Points and is based on a price of $12 per annum per 24 Hour Horse Power at the High Tension Bus Bars of Transformer Station at Niagara Falls.


Hydro Electric Power Commission of the Province of Ontario
PLAN showing TRANSMISSION LINES
NIAGARA DISTRICT
Scale 8 Miles = 1 Inch
0 10 20 30 40 50
DIVISION I (HAMILTON) SHOWN
II (TORONTO)
III (GUELPH, Etc)
IV. (LONDON Etc)
V. (WINDSOR Etc)
Note - Steel Tower Construction on following Lines
Niagara Falls to Hamilton - Toronto
Hamilton to Brantford Guelph - Berlin
Hamilton to London - Windsor
All others are Cedar Pole Lines
LAKE HURON
SARNIA
PETROLIA
OIL SPRINGS
ALVINSTON
STRATHROY
LONDON
WOODSTOCK
INGERSOLL
TILSONBURG
ST THOMAS
PARIS
BRANTFORD
ST GEORGE
GALT
PRESTON
HESPELER
BERLIN
GUELPH
WATERLOO
BADEN
NEW HAMBURG
TAVISTOCK
ST MARYS
STRATFORD
ORANGEVILLE
GEORGETOWN
BRAMPTON
MILTON
TORONTO
HAMILTON
LAKE ONTARIO
ST CATHARINES
NIAGARA FALLS
BUFFALO
WALLACEBURG
ORFORD
GLENCOE
BOTHWELL
THAMESVILLE
CHATHAM
DETROIT
WINDSOR & WALKERVILLE
DETROIT RIVER
LAKE ST CLAIR
LAKE ERIE
Feb 12-06 101 2
101 2

of first-class cedar pole construction. On the plan accompanying this report is stated the portions over which towers or cedar poles are to be used.

The TRANSMISSION TABLES are divided into three classes: (A) TRANSMISSION DETAIL SHEETS, (B) TRANSFORMATION DETAIL SHEETS, (C) SUMMATION SHEETS, the information given for the different districts being similar.

A study of the first class of tables will show that the capital costs have been worked out in detail, and also the yearly capital charges, including depreciation, and taxes on right of way. The item called "Engineering and Contingencies" includes interest during construction. The second class of tables is worked out on a triple basis, the buildings for full capacity, but equipment being calculated for three series of loads, namely 125 per cent., 93 3-4 per cent., and 62 1-2 per cent. of the estimated present available market; these sheets provide for municipal taxes, insurance, depreciation and 20 per cent. for engineering, contingencies and interest during construction. The summation sheets, using the first and second classes of tables as a basis, and also making provision for the necessary amount of interswitching, and for administration, show the cost of 24-hour power at the low-tension bus-bars of various sub-stations situated in the suburbs of each town or city. It will be noted that in the column showing cost of Niagara Power, a provision has been made for the losses between the generating plant transformer station and the various sub-stations. The basis of the cost of Niagara Power, as before mentioned, is $12.00 per H.P. at the generating station high-tension bus-bars.

As might have been expected, the cost of delivered power decreases with the amount of power disposed of because there are so many items of expenditure included from the beginning. The chief cause of the variation, however, lies in the fact that it is not feasible to put up copper for the amount of business in sight only, with the expectation of adding to it from time to time. Practically speaking, the whole investment for copper, looking forward at least five years beyond the time of commencing sales must be at once provided for except Division II., in which the weight of copper varies with the loads calculated on.

It must be understood that the calculations for the amounts shown are interdependent so far as each group is concerned, and the omission of any of the towns mentioned would increase the cost of

power to the other towns in the same group. On the other hand, if there are any towns or special demands existing of large enough capacity to warrant an installation, the cost of power for the district affected would be reduced in price below that shown in the tables. It is believed, however, that all of the market at present in sight has been estimated upon, although possibly in the near future there may be some additional inter-urban railways to be supplied with power.

Separate calculations have been made considering that Divisions III. and IV. only were undertaken, and that Divisions I. and II. (Toronto, Hamilton and vicinities) were not supplied. It will be understood that this will affect such items as right of way, fencing etc.; in order to show the difference the following table is given:—

Divisions III. and IV., instead of each paying one-seventh of the following, namely:—

Capital cost per mile, Hamilton to Niagara	$2,298 00	equals	$328 29
Annual charges per mile, Hamilton to Niagara	263 44	equals	37 63
would each pay one-half of the following:—			
Capital cost per mile, Hamilton to Niagara	$1,338 00	equals	$669 00
Annual charges per mile, Hamilton to Niagara	181 69	equals	90 85

a difference of $340.71 in capital cost per mile, and a difference of $53.22 in annual charges, which would add to the cost of power per horse-power per year, as tabulated for the Divisions, the following amounts, including interswitching:—

	Full Load.	Three-quarter Load.	Half Load.
Division III.	$ 0 20	$ 0 26	$ 0 40
Division IV.	0 26	0 35	0 53

In order to show the necessary investments, annual charges, and cost of low-tension power at municipal sub-stations in a simple form the three classes of tables just given are reproduced in the following condensed forms:—

TABLE XXII.

NIAGARA DISTRICT, DIVISION I.

HAMILTON, ETC.

Table showing investments, annual charges, and cost of low-tension power at sub-stations. (Sub-stations included.)

	Full Load.	¾ Load.	½ Load
Total horse-power distributed	16,000	12,000	8,000
Total investment, including step-down stations and interswitching	$450,879	$404,879	$358,379
Investment per H.P. delivered	28.18	33.73	44.80
Total annual repairs, depreciation, patrolling and operation	22,496	19,092	15,651
Administration, 10 per cent. of repairs, etc	2,250	1,909	1,565
Annual interest, 4 per cent. of investment	18,035	16,195	14,335
Total annual charges	$42,781	$37,196	$31,551
COST OF 24-HOUR POWER, including line and step-down sub-station losses	$12.69	$12.49	$12.35
Cost of transmitting and transforming	2.67	3.10	3.94
Total cost of power	$15.36	$15.59	$16.29

The above costs of power are based on an assumed rate of $12.00 per 24-hour horse-power per annum for high-tension power at Niagara Falls.

TABLE XXIII.

NIAGARA DISTRICT, DIVISION II.

TORONTO AND SUBURBS.

Table showing investments, annual charges, and cost of low-tension power at sub-stations. (Sub-stations included.)

	Full Load.	¾ Load.	½ Load.
Total horse-power distributed	50,250	37,687	25,125
Total investment, including step-down stations and interswitching	$2,117,978	$1,735,518	$1,175,179
Investment per H.P. delivered	42.15	45.78	46.78
Total annual repairs, depreciation, patrolling and operation	80,911	68,226	50,279
Administration, 10 per cent. of repairs, etc	8,091	6,823	5,028
Annual interest, 4 per cent. of investment	84,517	69,420	47,006
Total annual charges	$173,519	$144,469	$102,313
COST OF 24-HOUR POWER, including line and step-down sub-station losses	$13.08	$13.08	$13.08
Cost of transmitting and transforming	3.45	3.83	4.07
Total cost of power per H.P.	$16.53	$16.91	$17.15

The above costs of power are based on an assumed rate of $12.00 per 24-hour horse-power per annum for high-tension power at Niagara Falls.

TABLE XXIV.

NIAGARA DISTRICT, DIVISION II.-A.

GEORGETOWN, ETC.

Table showing investments, annual charges, and cost of low-tension power at sub-stations. (Sub-stations included.)

	Full Load.	¾ Load.	½ Load.
Total horse-power distributed	3,106	2,329	1,553
Total investment, including step-down stations and interswitching	$250,098	$231,446	$217,014
Investment per H.P. delivered	80.52	99.37	139.74
Total annual repairs, depreciation, patrolling and operation	15,368	14,166	12,719
Administration, 10 per cent. of repairs, etc	1,537	1,417	1,272
Annual interest, 4 per cent. of investment	10,004	9,258	8,681
Total annual charges	$26,909	$24,841	$22,672
COST OF 24- HOUR POWER :—			
Orangeville	$23.66	$25.90	$30.5
Brampton	21.23	22.45	25.3
Georgetown	20.14	21.18	23.7
Milton	19.89	20.72	22.4

The above costs of power are based on an assumed rate of $12.00 per 24-hour horse-power per annum for high-tension power at Niagara Falls.

TABLE XXV.

NIAGARA DISTRICT, DIVISION II.-B.

GEORGETOWN, ETC.,

Table showing investments, annual charges, and cost of low-tension power at sub-stations. (Sub-stations included.)

	Full Load.	¾ Load.	½ Load
Total horse-power distributed	1,856	1,392	927
Total investment, including step-down stations and interswitching	$166,360	$155,260	$146,811
Investment per H.P. delivered	89.63	111.54	158.37
Total annual repairs, depreciation, patrolling and operation	9,526	8,702	7,765
Administration, 10 per cent. of repairs, etc	953	870	776
Annual interest, 4 per cent. of investment	6.654	6,210	5,872
Total annual charges	$17,133	$15,782	$14,413
COST OF 24-HOUR POWER :—			
Brampton	$26.00	$28.84	$34.91
Georgetown	21.93	23.58	27.25
Milton	20 92	22 11	24 36

The above costs of power are based on an assumed rate of $12.00 per 24-hour horse-power per annum for high-tension power at Niagara Falls.

TABLE XXVI.

NIAGARA DISTRICT, DIVISION III.

GUELPH, ETC.

Table showing investments, annual charges, and cost of low-tension power at sub-stations. (Sub-stations included.)

	Full Load.	¾ Load.	½ Load
Total horse-power distributed	19,040	14,280	9,520
Total investment, including step-down stations and interswitching	$1,046,282	$969,477	$887,457
Investment per H.P. delivered	54.95	67.90	93.22
Total annual repairs, depreciation, patrolling and operation	51,245	46,008	37,420
Administration, 10 per cent. of repairs, etc.	5,125	4,601	3,742
Annual interest, 4 per cent. of investment	41,853	38,780	35,499
Total annual charges	$98,223	$89,389	$76,661
COST OF 24-HOUR POWER:—			
St. Mary's	$25.86	$28.38	$34.20
Stratford	20.48	21.48	24.04
Tavistock	23.50	25.14	29.12
New Hamburg	22.34	23.37	26.08
Baden	23.91	25.08	28.06
Berlin and Waterloo	17.36	17.82	19.27
Guelph	18.39	19.08	20.95
Hespeler	18.48	19.02	20.58
Preston	17.99	18.40	19.76
Galt	17.35	17.79	19.13
Brantford	16.87	17.29	18.47
St. George	17.14	17.54	18.62

The above costs of power are based on an assumed rate of $12.00 per 24-hour horse-power per annum for high-tension power at Niagara Falls.

TABLE XXVII.

NIAGARA DISTRICT, DIVISION IV.

LONDON, ETC.

Table showing investments, annual charges, and cost of low-tension power at sub-stations. (Sub-stations included.)

	Full Load.	¾ Load.	½ Load.
Total horse-power distributed	12,458	9,345	6,229
Total investment, including step-down stations and interswitching	$896,705	$844,513	793,013
Capital investment per H.P. delivered	72	90	127
Total annual repairs, depreciation, renewals, patrolling and operation of stations	40,777	37,114	33,104
Administration, 10 per cent. of repairs, etc.	4,078	3,711	3,310
Annual interest, 4 per cent. of investment	35,869	33,781	31,720
Total annual charges	$80,724	$74,606	$68,134

24-HOUR POWER:—	Full Load.	¾ Load.	½ Load.
St. Thomas	$21.89	$23.54	$27.21
London	19.51	20.52	23.03
Tillsonburg	24.30	26.67	31.86
Ingersoll	18.81	19.75	21.93
Woodstock	18.26	19.10	21.11
Paris	18.12	18.81	20.50

The above costs of power are based on an assumed rate of $12.00 per 24-hour horse-power per annum for high-tension power at Niagara Falls.

TABLE XXVIII.

NIAGARA DISTRICT, DIVISION V.

WINDSOR, ETC.

Table showing investments, annual charges, and cost of low-tension power at sub-stations. (Sub-stations included.)

	Full Load.	¾ Load.	½ Load.
Total horse-power distributed	8, 554	6,415	4,277
Total investment, including step-down stations and interswitching	$1,221,800	$1,181,402	$1,135,150
Investment per H.P. delivered	141.65	184.17	269.19
Total annual repairs, depreciation, patrolling and operation	51,770	49,445	46,358
Administration, 10 per cent. of repairs, etc.	5,177	4,944	4,636
Annual interest, 4 per cent. of investment	48,871	47,255	45,405
Total annual charges	$105,818	$101,644	$86,399
COST OF 24-HOUR POWER:—			
Windsor and Walkerville	$27.13	$29.41	$35.47
Wallaceburg	30.74	34.01	42.02
Dresden	40.87	33.74	40.79
Chatham	37.62	25.95	30.15
Thamesville	22.83	29.65	34.43
Bothwell	25.45	27.02	31.11
Glencoe	27.04	28.70	32.90
Sarnia	29.28	32.55	39.91
Petrolia	25.52	27.43	32.47
Oil Springs	26.00	27.99	33.28
Alvinston	27.64	29.48	34.19
Strathroy	27.82	30.48	36.83

The above costs of power are based on an assumed rate of $12.00 per 24-hour horse-power per annum for high-tension power at Niagara Falls.

The preceding information, showing the total capital investment required may be still further condensed into a table showing the investment to be made in each Division for the three estimated loads.

TABLE XXIX.

CAPITAL INVESTMENT.

DIVISION.	—Full Load— 24-hr. H.P.	Investment.	—¾ Load— 24-hr. H.P.	Investment.	—½ Load— 24-hr. H.P.	Investment.
I.....	16,000	$450,879	12,000	$404,879	8,000	$358,379
II.....	50,250	2 117,978	37,687	1,735,518	25,125	1,175,179
II-A.....	3,106	250,098	2,329	231,446	1,553	217,014
‡II-B.....	1,856	166,360	1,392	155,260	927	146,811
III.....	19,040	1,046,282	14,280	969,477	9,520	887,457
IV.....	12,458	896,705	9,345	844,513	6,229	793,013
V.....	8,554	1,221,800	6,415	1,181,402	4,277	1,135,150
Totals	109,408	$5,983,742	82,056	$5,367 235	54,704	$4,566,192

‡ Not included in totals.

The preceding calculations are based on the current being generated three-phase, 25-cycle, at 11,000 volts, being carried thence to a transformer station adjacent and raised to a voltage which would maintain a potential of about 60,000 volts at the centres of distribution of the various Divisions and which, depending on the load, would vary between 60,000 and 66,000 volts, this being the limiting voltage of present practice in high-tension transmission.

The various sub-stations have been estimated on the basis of transformation down to 2,200 volts, with the exception of Toronto, where the distribution voltage has been taken as 12,000, and further transformation provided for in the distribution estimates following.

It will be understood that transmission summations include the capital and operating charges for the various sub-stations, and the prices of power given are for this power ready for local distribution.

TABLE XXX.

Showing cost of distribution from municipal sub-station to an individual consumer, not covered by local distribution.

Distance in miles from Municipal substation.	Cost per horse-power per annum for the delivery of various amounts of power, 50 HP	75 HP	100 HP	150 HP	200 HP	250 HP	300 HP	
2	$5.58	$4.20	$3.53	$2.92	$2.74	$2.60	$2.51	2,200 Volts
3	6.89	5.20	4.41	3.60	3.25	3.10	3.03	
4	7.92	6.18	5.20	4.27	3.93	3.72	3.86	
5	8.87	7.18	5.98	4.96	4.55	4.32	4.17	
6	10.20	8.24	6.77	5.38	5.13	4.60	4.43	
8	14.10	10.14	8.40	69.7	6.24	5.79	5.58	11,000 Volts
10	16.12	12.13	9.54	8.31	7.68	6.96	6.17	
12	18.76	14.03	11.12	10.12	8.42	7.96	7.22	16,500 Volts
15	22.74	17.08	13.48	10.89	9.35	8.84	8.32	

To determine the total yearly charge for electric power under conditions of this table, combine it with prices shown in Tables XXII. to XXVIII. The charges for a branch transmission do not include any allowance for right of way or telephone, it being assumed that the highways would be available for such low-voltage lines.

PART VII.

DISTRIBUTION OF POWER.

Having determined the cost of 24-hour power at the various municipal sub-stations, its distribution must be considered separately for each town or city, but owing to the great amount of detail which would have been necessary for a complete working out of each place, it has been considered sufficient to take certain typical cases, and the following were selected, namely: St. Thomas, Berlin, Galt and Toronto.

It will be found that there is not much variation in the cost of distribution in places of moderate size, where underground distribution is not necessary.

St. Thomas. Taking the specific distribution necessary for present customers, with an allowance of 25 per cent. for future growth, and providing for service transformers where considered necessary in order to deliver power suitable for use in each case, including the electric light and street railway stations, the capital investment necessary is $55,000, with annual charges, including operation, repairs, replacement fund and interest at 4 1-2 per cent. of $8,275; this also providing payment for power lost on lines and in transformers.

Based on the proportionate loads previously estimated upon, the cost of distributed 24-hour power would be as follows:

TABLE XXXI.

Amount of power delivered.	Cost of 24-hour power per H.P. per annum.		
	At Niagara Falls, including line and step-down sub-station losses.	At Sub-station.	At Customer.
Full Load, 2,000 H.P	$13.54	$21.89	$26.03
¾ Load, 1,500 H.P.	13.18	23.54	29.06
½ Load, 1,000 H.P.	12.85	27.21	35.48

It should be explained that owing to the large proportion of 24-hour power demanded in this city no attempt has been made to make allowance for increased total sales over sub-station maximum.

Without doubt this could be done to a limited extent, say 10 per cent., which would proportionately decrease the cost to consumer as given above.

BERLIN. The sub-station at this point was estimated upon as serving Waterloo also, but the detailed distribution studies have been made for Berlin only, at which place there are a large number of small consumers. Thirty-six prospective customers, including the electric light plant and the street railway, have been considered as demanding service.

The capital investment necessary is $52,000, with annual charges, including operation, repairs, replacement fund and interest at 4 1-2 per cent. of $8,010, the service provided being the same as in the case of St. Thomas.

After a careful study of the probable load factors of the various customers, it is believed that from a sub-station capacity of 2,864 H.P. sales of power in this place could be made for 10 per cent. in excess of this amount, or 3,150 H.P., giving the following costs of 24-hour power delivered:

TABLE XXXII.

Amount of power delivered.	Cost of 24-hour power per H.P. per annum.			
	At Niagara Falls, including line and step-down sub-station losses.	Sub-station.	Customers' neglecting overlapping.	Customers' considering overlapping.
Full Load, 3,150 H.P.	$13.15	$17.36	$20.33	$18.48
¾ Load, 2,362 H.P.	12.75	17.82	21.58	19.52
½ Load, 1,575 H.P.	12.48	19.27	25.20	22.91

In the above table the fourth column is given merely to indicate the price per horse-power which the average customer would pay for his service based on motor capacity, the third column giving the actual price per horse-power which he would pay for his power based on the most approved method of sale, which is a combination of a fixed charge per year based on the maximum demand and an additional charge based on the actual amount of current used as measured by meter.

GALT. The load conditions at present existing here are not attractive; the number of customers is small and widely scattered. Each, however, uses a considerable amount of power, and several of the industries consider it necessary to the success of their business that they should have their maximum power available between four

and six P. M. This evidently interferes seriously with the winter lighting load, and makes the load peak very pronounced. It is possible that considerable adjustment of hours could be made with respect to load demands, but the table following is based on conditions as at present existing. Estimates are based on the same conditions as at St. Thomas and Berlin, and show a capital investment of $75,000, with annual charges (interest at 4 1-2 per cent.) of $10,275 based on the proportionate loads previously estimated upon.

The cost of distributed 24-hour power would be as follows:

TABLE XXXIII.

Amount of power delivered.	Cost of 24-hour power per H.P. per annum.		
	At Niagara Falls, including line and step-down sub-station losses.	At Sub-station.	At Customer.
Full Load, 1,750 H.P.	$13.10	$17.35	$22.56
¾ Load, 1312 H.P.	12.75	17.29	24.74
½ Load, 875 H.P.	12.52	19.13	29.56

With electric power available, however, a considerable number of smaller industries would doubtless spring up, and, with proper arrangements made for the sale of winter power—shutting off at, say, four o'clock P. M., thereby improving the load factor of the town sub-station, a considerable reduction would be made below the prices shown in column (3) of the preceding table.

The figures given with reference to the three municipalities just dealt with illustrate the various conditions which combine to affect the cost of delivered power. St. Thomas, being at a distance from the generating station, the cost of transmitted power is relatively high, to which has necessarily been added a fairly expensive distribution owing to the large proportion of steady power demanded. To Berlin, transmission is less expensive and distribution is satisfactory owing to the large number of consumers, well concentrated, with varying requirements, the result being a low price for power. In Galt the conditions are difficult to meet as just explained, owing to simultaneous maximum demands, the result being that the price of delivered power is relatively much higher than with either of the other two municipalities.

City of Toronto (not including suburbs). Two studies have been made. First: considering one Distribution Management receiving and distributing all the power and light required. Second: considering the delivery of sufficient power to operate the City pumping station, to supply the amount of power necessary to meet the demand in the immediate future for arc and incandescent lighting, and to carry a corresponding day load of small motors drawing current from the lighting circuits.

The first scheme includes the taking of all the required power at the present Northern city limits, transmitting it by cables in underground ducts at 12,000 volts, 25-cycle, three-phase, to the following secondary sub-stations, namely:—

(1) A Western station near Shaw Street, for railway, 25-cycle power, and 60-cycle arc and incandescent lighting; chiefly overhead distribution.

(2) John Street pumping station; from which also to be distributed 25-cycle power, overhead.

(3) Scott Street; distributing, underground, D.C. lighting and power; underground and overhead, 25-cycle power; underground and overhead, 60-cycle street lighting; and overhead 60-cycle incandescent lighting; the underground district being considerably more extensive than that at present in existence.

(4) Frederick Street; distributing, overhead, street railway power only.

(5) Teraulay Street; distributing D.C. lighting and power, underground; 25-cycle power, underground; and 60-cycle street lighting overhead and underground.

(6) Yorkville Avenue; distributing the same classes of power and lighting as would be distributed from Shaw Street.

In the tables following the points of delivery estimated upon are: for street lighting, at the lamps; for ordinary power consumers, and incandescent lighting, at the street line; but for the city pumping station, and street railway stations, delivery is assumed to be made at 12,000 volts.

TABLE XXXIV.

CAPITAL INVESTMENT. TORONTO DISTRIBUTION.

12,000-volt distribution	$ 233,575
Secondary substations, buildings and equipment	973,112
Distributions, power and light, except street railway	1,080,754
Meters	176,000
Total capital investment	$2,463,441

TABLE XXXV.

ANNUAL CHARGES, TORONTO DISTRIBUTION.

33,772 H.P. at $17.00 (See Table XXIII)	$574,124
Operating and administration expenses, repairs, replacement fund and interest at 4½ per cent	365,107
Taxes, as now paid by the Toronto Electric Light Company	18,243
Total annual charges	$957,474

In order to obtain the necessary revenue to meet these annual charges the following scale of prices might be made:—

TABLE XXXVI.

SCALE OF PRICES, TORONTO.

Class of Service.	Maximum Station Input. H.P.	Metered Output per annum. K.W. Hours.	Rate per K.W. Hour without lamps.	Flat Rates per annum.	Revenue per annum.
60-cycle lighting and power	5,156	5,800,000	5.0 light. 1.5 power.		$166,388
D.C. lighting and power	5,833	6,750,000	6.0 light. 1.5 power.		215,220
25-cycle power underground	3,250	6,465,300	1.3 power.		84,049
25-cycle power overhead	5,750	12,900,000	1.0 power.		129,000
Pumping 24-hour power	1,500			$20.00	30,000
Railway power	13,333			20.00	266,667
Street Arc Lighting, 1,400 lamps.	1,450	All night, every night		47.25 ea.	66,150
	36,272	Total			$957,474

The charges for street railway and pumping, although 24-hour power, all-year, are placed at a lower figure than the remainder of the power because delivered without transformation and in larger blocks. For the remaining power, 1c per K. W. hour equals $22.50 per H.P. per year for 10-hour, 300-day, power. The rates for lighting, which are average ones, do not include lamp renewals, amounting to from 1-2c to 3-4c per K.W. hour, but do include free meters.

It will be noted that the purchase of 33,772 H.P. of power at the main sub-station will provide for 36,272 H.P. of maximum demands, it being found possible in such electric power centres as Montreal, Buffalo, and Hamilton, to arrange with certain classes of customers to throw off their loads during the hours of maximum demand, namely from 4.30 P. M. to 6.30 P. M. during the winter season.

The second scheme involves the transmission of about 12,500 H.P. from the receiving station under the same conditions as in the first scheme to the following sub-stations and for the following services:

(1) A Western Station near Shaw Street for 60-cycle arc and incandescent lighting, and power, chiefly overhead distribution.

(2) John Street pumping station.

(3) Scott Street. For D.C. incandescent lighting and power; underground and overhead 60-cycle street lighting, and overhead 60-cycle incandescent lighting; the underground district being considerably more extensive than that at present in existence.

(4) Teraulay Street. D.C. lighting and power, underground; 60-cycle street lighting, overhead and underground; and 60-cycle incandescent lighting, overhead.

(5) Yorkville Avenue. For the same services as from Shaw Street.

In the following tables the conditions of delivery estimated upon are the same as in the first scheme.

TABLE XXXVII.

CAPITAL INVESTMENT;

Toronto City Lighting and Pumping Services.

12,000-volt distribution	$113,685
Secondary substations, buildings and equipment	836,432
Distribution system	733,415
Meters	168,000
Total Capital Investment	$1,851,582

TABLE XXXVIII.

ANNUAL CHARGES.

Toronto City Lighting and Pumping Services.

12,439 H.P. at $20.00 (estimated purchase rate)	$248,780
Operating and administration expenses, repairs, interest at 4½ per cent. and replacement fund	279,658
Taxes as now paid by the Toronto Electric Light Company	18,243
Total annual charges	$546,681

The revenue necessary to meet these annual charges could be raised by the following rates:—

TABLE XXXIX.

SCALE OF PRICES; TORONTO.

Class of Service.	Maxium station input H.P.	Metered output per annum KW. hours.	Rate per K.W. hour without lamps.	Flat rates per annum.	Revenue per class.
60-cycle lighting and power	5156	5,800,000	5.0 light 2.0 power		$188 054
D.C. lighting and power	5833	6 750,000	6.0 light 2.0 power		250,881
Pumping (22-hr.)	1500			$22.00	33,000
Street lighting (1,400 lamps)	1450	All night, every night		53.39 ea.	74,746
		Total Revenue			$546,681

The charge for pumping is based on a 22-hour service during the winter season in order to provide against an excessive maximum demand, due to the overlapping of the lighting and commercial power loads during this time. If a 24-hour pumping service were to be provided for, all the rates given in Table XXXIX. would be increased considerably. It will be noted that the cost of power to small consumers under the second scheme is practically one-third greater than that of a similar service for the first power scheme, and amounts to $45.00 per H.P. per year for 10-hour, 300-day power.

PART VIII.

MOTOR INSTALLATIONS.

To complete the information regarding the cost of electric power to the consumer, the following table is given, showing the cost of induction motor service per H.P. per year.

TABLE XL.

CAPITAL COST AND ANNUAL CHARGES ON MOTOR INSTALLATIONS.

POLYPHASE 25-CYCLE, INDUCTION MOTORS.

Capacity H.P.	Capital cost per H.P. installed.	—ANNUAL CHARGES.— Interest 5%	Depreciation and Repairs, 6%	Oil, Care and Operation.	Total per H.P. per Annum.
5	$41.00	$2.05	$2.46	$4.00	$8.51
10	39.00	1.95	2.34	3.00	7.29
15	35.00	1.75	2.10	2.50	6.35
25	28.00	1.40	1.88	2.00	5.28
35	25.00	1.25	1.50	1.75	4.50
50	24.00	1.20	1.44	1.50	4.14
75	21.00	1.05	1.26	1.25	3.56
100	20.00	1.00	1.20	1.00	3.20
150	17.00	.85	1.02	.80	2.67
200	16.00	.80	.96	.70	2.46

By combining the results given in this table with the previously worked out cost of power as obtained for St. Thomas, Berlin, Galt, and Toronto (or for any other town or city, making an allowance for distribution from the municipal sub-station to the customer of from $3.00 to $7.00 per H.P. per year), a total charge per H.P. per year will be obtained, which represents to any customer the entire yearly charge for electric power, including (as shown in tables) interest, repairs, replacement fund and operating charges.

PART IX.

SINKING FUND.

The view may be taken that although the previous studies have provided for a replacement fund sufficient to replace worn out or obsolete machinery, etc., from time to time, in addition to repair charges sufficient to meet ordinary running repairs, no provision has been made for such a condition as that in, say, forty years from the present time the present method of making and distributing electrical power may have become obsolete, and that it is necessary to provide a sinking fund sufficient to wipe out those portions of the investment which otherwise might be spoken of as permanent.

If such a forty-year sinking fund were created it would require to be sufficient to replace the so-called permanent portions of the capital investment from, and including, the generating station to the customer's motor, of $50.00 per H.P., and this at 3% amounts to $0.68 per H.P. per year which would be an additional charge to the consumer.

PART X.

PRESENT RATES.

For comparison a Table giving the comparative rates for light and power at present in force in the Niagara District follows, and along with it are shown the estimated rates for Toronto, the generation, transmission and distribution being considered on a cost basis. In the Brantford column is given the rates made to the City recently by the Western Counties Electric Company for a franchise. It is understood that the power for this company is to be supplied by the Hamilton Cataract Power, Light and Traction Company.

TABLE XLI.

Comparison of rates for power and light in various municipalities in Niagara District.

Class of Service.	Hamilton.	St. Thomas Municipal.	Guelph Municipal.	Brantford W. Co. Electric Co.	Toronto. T.E.L. Co.	Toronto. Estimated. 1st scheme	Toronto. Estimated. 2nd scheme
Street arc lighting, per lamp per annum.	$84.00 all night. every n'ht.	$81.25 all night; moonlight schedule.	$65.00 all night; moonlight schedule.	$55.00 all night; every night.	$69.35 all n'ht every night.	$47.25 all night; every night	$53.3
Commercial incandescent, lighting per K.W. Hr., net	15c.	10c.	12c.	8.1c.	12c.	6c.	6c.
Residential incandescent lighting, per K.W. Hr., net	10c.	10c.	9c. 10c.	8.1c.	8c.	5c.	5c.
Average H.P. used.	Price of 10-hour power, per H.P. per annum.						
0.4	$90.00		$112.50	$90.00	$180.00		
2.0	63.00		100.00	63.00	135.00		
4.0	48.00		90.00	48.60	90.00		
7.0	39.00		79.00	39.00	67.50		
10.0	32.40		67.50	32.40	60.00	$33.75	
12.0	30.00			30.00			
20.0					54.00	to	$45.00
30.0					51.00		
Restricted hour contract for large users	22.50					22.50	
Elevators					180.00 / 135.00		
40 H.P., 24-hour summer load					51.60		
Pumping power, 24-hour				36.00		20.00	22.00 22-hour

TABLE XLII.

In the following table are given the rates for power and light in Buffalo, Montreal and Ottawa, where electric power is widely used.

Class of Service.	BUFFALO Cataract Power and Conduit Co.	MONTREAL. M. L., H. & P. Co. Before Amalgamation.	MONTREAL. M. L., H. & P. Co. After Amalgamation.	OTTAWA Before Competition.	OTTAWA After Competition.
Street Arc Lighting, all night, every night	$75		$60	$52	$36
Commercial Incandescent Lighting, per K.W.-hour, net	12c. to 4c. according to No. hrs. burning.	10c.	14¼c. to 12¾c. on a 5-yr. contract.	15c.	7 1-5c.
Residential Incandescent Lighting, per K.W.-hour, net	10c.	10c.	14¼c.	15c.	7 1-5c.
D.C., 10-hour power, per H.P. per annum	$117 and down, according to load factor.	$50	$95 to $120		$30
A.C. 10-hour power, per H.P. per annum, 75 per cent. load factor..10 H.P.	$53.75		$60 to $70		
50 "	33.20		45 " 50		
100 "	29.68		40 " 45		$25
200 "	28.55		30 " 45		
300 "	27.71				
Restricted Hour Contract for large users					$17.50

It will be interesting to note the following street arc lighting rates at some United States points:

Chicago, before municipal operation	$ 96.00
Chicago, after municipal operation	56.00
New York (private company)	149.00
Elmira (private company)	80.00
Detroit, municipal operation	40.00

PART XI.

STEAM POWER PLANTS.

TABLE XLIII.

Showing capital costs of steam plants installed and annual costs of power per brake horse-power.

Size of Plant, H.P.	Capital Cost of Plant per H.P. Installed.			Annual Cost of 10-hour Power per B.H.P.	Annual Cost of 24-hour Power Per B.H.P.
	Engines, Boilers, etc., installed.	Buildings.	Total.		
	CLASS I.—Engines: Simple, slide-valve, non-condensing. Boilers: Return tubular.				
10	$66.00	$40.00	$106.00	$91.16	$180.76
20	56.00	37.00	93.00	76.31	151.48
30	48.70	35.00	83.70	66.46	131.68
40	44.75	33.50	78.25	59.49	117.74
50	43.00	31.00	74.00	53.95	106.46
	CLASS II.—Engines: Simple, Corliss, non-condensing. Boilers: Return tubular.				
30	70.70	35.00	105.70	61.14	117.70
40	62.85	33.50	96.35	55.50	107.10
50	59.00	31.00	90.00	50.70	97.73
60	56.00	30.00	86.70	47.42	91.34
80	50.00	27.50	77.50	43.86	85.41
100	44.60	25.00	69.60	40.55	79.19
	CLASS III.—Engines: Compound, Corliss, condensing. Boilers: Return tubular with reserve capacity.				
100	63.40	28.00	91.40	33.18	60.05
150	53.70	24.00	77.70	29.83	54.63
200	50.10	20.00	70.10	28.14	51.72
300	45.90	18.00	63.90	26.27	48.83
400	43.55	16.00	59.55	24.84	46.12
500	41.25	14.00	55.25	23.73	44.21
750	40.50	13.00	53.50	23.56	44.02
1000	39.00	12.00	51.00	23.26	43.71
	CLASS IV.—Engines: Compound, Corliss, condensing. Boilers: Water-tube, with reserve capacity.				
300	55.20	18.00	73.20	25.77	46.32
400	51.50	16.00	67.50	24.18	43.61
500	49.40	14.00	63.40	23.19	42.03
750	46.80	13.00	59.70	22.88	41.56
1000	44.30	12.00	56.80	22.47	41.11

NOTE: Annual costs include interest at 5 per cent., depreciation and repairs on plant, oil and waste, labor and fuel, (coal at $4.00 per ton) Brake horse-power is the mechanical power at engine shaft.

In order to institute a comparison between the cost of electric power as has just been set forth and the cost of power generated by steam or producer gas, the following tables have been compiled after a careful study of data available in technical journals and also from data collected by the Commission's engineers in various towns within the district under consideration. The capital costs have been compiled from information supplied by various makers of engines and other machinery. The tables represent average working conditions and assume a high class installation.

It will be noted that for a consumer requiring a large installation, operating for ten hours only, there appears to be little advantage to be derived from the use of transmitted electric power, provided the power is not to be distributed throughout a consumer's buildings by a complicated system of shafting, belts, etc. But in the majority of cases this condition obtains, and herein lies one of the specific advantages of electric power. Motors can be installed on each floor of a factory, or even on each machine, with but little loss in efficiency, and only such motors as are required to drive the machinery in use from time to time need to be operated. In many cases due to this fact the total electric power consumption of a large factory would be reduced from 25 per cent. to 50 per cent. below that which is required under steam operation, working from a central station.

Again where electric power is available throughout the 24 hours many industries will work night and day thereby effecting a great economy, as is evidenced by a comparison of the cost of 24-hour steam or producer gas power with 24-hour electric power.

Perhaps the most striking advantage to be derived from the use of electric power as compared with other power is that the small consumer can obtain power at a rate which should not be appreciably greater than that made to the large consumer, although the present practice in selling electric power is to discriminate against the small consumer for the reason that electric power prices made by private companies are not based on cost of service, but are merely made with a view to displacing steam.

PART XLI.

PRODUCER GAS POWER.

TABLE XLIV.

SHOWING CAPITAL COSTS OF PRODUCER GAS PLANTS INSTALLED AND ANNUAL COSTS OF POWER PER BRAKE HORSE-POWER.

Size of Plant, H.P.	Capital Cost of Plant per H.P. Installed.			Annual Cost of 10-hour Power per B.H.P.	Annual Cost of 24-hour Power per B.H.P.
	Machinery, etc.	Buildings.	Total.		
10	$137 00	$40 00	$177 00	$53 48	$90 02
20	110 00	36 00	146 00	44 47	75 22
30	93 00	33 00	126 00	38 73	65 99
40	84 50	29 00	113 50	35 05	59 85
50	80 00	26 00	106 00	32 27	55 22
60	79 00	24 00	103 00	30 49	52 03
80	78 20	22 00	100 20	28 70	48 95
100	77 50	20 00	97 50	27 05	45 40
150	76 00	19 00	95 00	25 87	43 17
200	74 00	17 00	91 00	24 95	41 78
300	73 00	16 00	89 00	24 24	40 40
400	71 50	14 00	85 50	23 41	39 03
500	70 00	12 00	82 00	22 54	37 54
750	67 50	10 00	77 50	21 55	35 99
1000	65 00	8 00	73 00	20 46	34 66

NOTE: Annual costs include: interest at 5 per cent., depreciation and repairs on plant, oil and waste, labor and fuel (Bituminous coal at $4.00 and Anthracite coal at $5.00 per ton).

A reference to Table XLIV. will show that the cost of power developed by producer-gas plants and gas engines is less than that produced by steam plants of the same capacity. It may be said, however, that up to the present no very large installations of suction producers have been made, 250 to 300 horse-power being about the maximum. But this has been provided for in the Table by assuming that the larger plants will be made up of several units, each unit being not greater than 350 H.P. capacity. While operation of producer-gas plants has not been going on many years, and complete knowledge on the subject is not available, with the information at hand it is believed that in many situations this form of power producer will be found

more economical than a steam plant, and therefore a closer competitor of hydro-electric power. It must be remembered that the same objections hold against the producer-gas plant as those which have been mentioned in reference to steam plants, namely, that 24-hour power costs proportionately more than 10-hour power; that the small consumer does not have the great advantage obtainable by the use of electric power; and also that a central installation in a factory is all that is possible if electric motors are required in various parts of the factory, and the only prime mover available is steam or gas. This will make the cost of electric factory operation very expensive, and considerably higher than the power costs shown in Table XLIV. Speaking generally, however, it may be said that producer-gas plants have a bright future, and as the design and construction is perfected undoubtedly the capital cost will be reduced and the cost of power lessened.

TABLE XLV.

Showing the effect on the cost of power of a variation in the price of coal of one-half dollar per ton.

Size of Plant H.P.	Suction Producer Gas.		Steam.	
	10-Hour.	24-Hour.	10-Hour.	24-Hour.
10	$1.15	$2.53	Simple slide valve $6.14	$13.47
20	1.13	2.46	Simple slide valve 5.25	11.56
30	1.10	2.40	Simple slide valve 4.71	10.35
40	1.07	2.33	Simple automatic non-condensing. 3.56	7.84
50	1.04	2.29	Simple automatic non-condensing. 3.37	7.41
60	1.01	2.24	Simple automatic non-condensing. 3.26	7.16
80	.98	2.18	Simple automatic non-condensing. 3.15	6.97
100	.96	2.12	Simple automatic non-condensing. 3.12	6.87
150	.94	2.07	Compound condensing. 1.75	3.85
200	.92	2.02	Compound condensing. 1.69	3.71
300	.90	1.98	Compound condensing. 1.62	3.60
400	88	1.94	Compound condensing. 1.56	3.44
500	.86	1.89	Compound condensing; water-tube boilers. 1.39	3.05
750	.82	1.81	Compound condensing; water-tube boilers. 1.39	3.05
1000	.76	1.72	Compound condensing; water-tube boilers. 1.39	3.05

PART XIII

SAVINGS.

From the figures which have been arrived at in this report, it is evident that considerable economy to the users of power and light can be effected by the distribution of electrical energy from Niagara Falls, if done on a cost basis, this result being in sharp distinction to the

present condition obtaining, whereby private companies distribute electric power and light, the charges made by these companies being such as will barely enable them to displace steam, the consumer not reaping any appreciable benefit.

As an illustration of the possible savings to be accrued by the distribution of light and power at cost, the following estimate is given for the City of Toronto.

(a) *City Pumping.* At the present time the operating cost of pumping is $105,000 per year. By adopting electric motors and assuming installation costs (in accordance with Table XL., with an extra allowance for turbine pumps) of 200 H.P. High Level Station at $6.00 per year annual charge, and 1,500 H.P. Main Station at $4.50 annual charge, to which add 1,700 H.P. electrical energy at $20.00 per H.P. the total annual charge becomes $42,000, showing a saving of $63,000. Allowing $10,000 for care of the present steam plant, and for operation of high-pressure steam fire service, apart from the regular pumping service, leaves a net saving of $53,000.

(b) *Street Railway.* It is understood that the price which the Toronto-Niagara Power Company is to receive from the Toronto Railway Company is about $35.00 per H.P. per year for stepped-down power at the receiving station, as compared with a cost as per Table XXIII. of $16.90. With a demand of 12,000 H.P. at ($35. minus $16.90 equals $18.10), $217,200 is the saving in the cost of power to the Toronto Railway Company.

(c) *Electric Light.* At the present time the Toronto Electric Light Company distribute in light and power about 8,000 H.P. It is understood that the price which they are to pay the Toronto-Niagara Power Company for power delivered and stepped down at the receiving station is also to be $35.00 per H.P. per year continuous power, as compared with a cost as per Table XXIII. of $16.90 per H.P. The saving to the Toronto Electric Light Company is 8,000 x ($35 minus $16.90, equals $18.10) equals $144,800.

(d) By distributing electric power on a cost basis it is considered that 20,000 H.P. additional of steam power can be displaced and supplied with electric power at an economy of at least $5.00 per H.P. per year. Considering motor installation on the one hand and the saving in the amount of power required on the other hand, this may be considered a modest estimate, and amounts to $100,000 per year.

TABLE XLVI.

Summary showing annual savings to be made in Toronto by the distribution of electrical energy from Niagara Falls on a cost basis.

(a) City pumping	$ 53,000
(b) Toronto Railway Company	217,200
(c) Toronto Electric Light Company	144.800
(d) Other power users	100,000
Total annual transmission savings	$515,000

The above estimate is based on the Toronto Electric Light Company operating its present plant; however, should the City of Toronto decide to take over this plant and operate it on behalf of the Municipality, a large additional saving would be obtained.

A fair valuation of the present plant, including the distribution system is less than $2,000,000. The last yearly statement of the

Toronto Electric Light Company shows a revenue of	$780,000
Operating expenses, less debenture interest,	421,000
Showing a net revenue of	$359,000

Against this should be charged 4 1-2 per cent. interest and 5 per cent. sinking and replacement fund, that is 9 1-2 per cent. on, say, $2,000,000 equals $190,000, leaving a balance of $169,000 which could be applied to the reduction of rates.

This amount added to the savings shown in Table XLVI. gives a total annual savings to be obtained from a cost distribution, at 4 per cent. for transmission and 4 1-2 per cent. for municipal distribution of:

Annual transmission savings	515,000
Saving to be made with municipal lighting	169,000
Total Annual Savings	$ 684,000

ADDENDUM.

EASTERN EXTENSION OF DIVISION II.

The towns of Bowmanville, Oshawa and Whitby are geographically attached to the Trent District, and in the Commission's report on that district the cost of furnishing them with power will be dealt with in detail. These towns could, however, be supplied with Niagara power by an extension of the Toronto-Niagara transmission lines. The capital cost of the required extra conductor capacity from Niagara Falls to Toronto, extra high-tension switching facilities in Toronto sub-station, transmission line extension to Bowmanville and step-down sub-stations for full load conditions amounts to $225,000.

The following table shows the relative cost of 24-hour low-tension power to these three towns from the alternative sources.

Municipality.	Load.	Niagara Falls.	Trent River.
Bowmanville	Full Load	26.10	21.52
	¾ Load	28.42	22.86
	½ Load	32.76	26.48
Oshawa	Full Load	21.75	21.52
	¾ Load	22.89	23.16
	½ Load	24.98	27.29
Whitby	Full Load	23.80	27.33
	¾ Load	25.12	30.32
	½ Load	27.34	37.15

It should be stated that in case these towns were not supplied from the Trent system the costs of power to Port Hope and Cobourg would be considerably increased.

Hydro-Electric Power Commission

of the

Province of Ontario

SECOND REPORT

TRENT DISTRICT

Printed by Order of the Legislative Assembly of Ontario.
April 17th, 1906.

COMMISSION

HON. ADAM BECK, London, Chairman.

GEO. PATTINSON, M.P.P., Preston.

JOHN MILNE, Hamilton.

STAFF—

CECIL B. SMITH.....*Chief Engineer.*

S. B. CLEMENT.....*Asst. Engineer.*

E. RICHARDS.....*Electrical Engineer.*

C. P. FOWLER.....*Electrical Engineer.*

J. S. RICHMOND.....*Electrical Engineer.*

H. G. ACRES.....*Hydraulic Engineer.*

F. C. JEWETT.....*Field Engineer.*

GORDON SPROULE .....*Secretary.*

SECOND REPORT.

TRENT DISTRICT.

To his Honour,

The Lieutenant-Governor of Ontario:—

The undersigned Commissioners appointed by your Honour by Commission bearing date the 26th day of January, 1906, beg leave to submit the following report, as their second report upon the matters authorized and directed to be enquired into.

By the said Commission your Commissioners were authorized to adopt the work of the Commissioners appointed by your Honour by Commission bearing date the 5th day of July, 1905, which was not completed on account of the indisposition and resignation of one of your Commissioners, the consequence of which was that as the powers thereby given were joint, the remaining Commissioners were not authorized to act further in the premises. Your Commissioners accordingly adopted the work of the former Commissioners, and have embodied the results in this report.

Your Commissioners made enquiries and obtained information from various sources, but did not find it necessary to hold formal sittings in this district, as the information which they have obtained has been given freely to members of their engineering staff, who have thoroughly canvassed this district both as to its hydraulic possibilities and its present industrial demands.

Your Commissioners have forborne to give in detail the names of their informants or the particulars of the information acquired from them, but have used the knowledge and facts so acquired for the purposes of computation, comparison, etc., and for the production of the result which they have now the honour to report.

The details, and scientific and technical information obtained have been tabulated and arranged by the Engineer employed by your Commissioners, and are contained in his report which is submitted as an appendix hereto.

The following are the matters on which your Commissioners were authorized and directed to report, with the report upon each subjoined

DEMAND FOR ELECTRIC POWER.

(1) *"The present and probable demand for hydraulic and electrical power in the various districts capable of being supplied from the different water-powers within the jurisdiction of the Province of Ontario."*

In this second report your Commissioners deal only with that part of Ontario which, roughly speaking, lies north of Lake Ontario, but not including Toronto, and which, for the purposes of this report, may be called the Trent District. This district may be divided into three portions each of which illustrates a special condition.

(a) The upper Trent valley, due to the construction of the Trent Valley Canal, afforded opportunities for local development, and these have been taken advantage of, so that such municipalities as Peterborough, Lakefield, Lindsay and Fenelon Falls are well supplied with hydraulic and electric power. Owing, however, to the low heads under which these developments were possible, the total amount of power is not very large and it appears evident that in the near future it will all be utilized for local consumption, at which time a combination of private interests would tend to raise rates.

(b) In the lower Trent valley far more valuable water-powers exist and they have only been developed to a very slight extent, and as there are no industrial centres of importance in their immediate vicinity, they are natural sources of transmitted power for supplying the needs of the industrial centres along the north shore of Lake Ontario.

(c) In the Moira river valley a large number of comparatively small water-powers exist and few are developed, but in time they will be needed to meet local requirements.

Part II. of the Engineer's report on this district affords the necessary details in respect to the preceding remarks.

The demand for electrical power will, in almost all cases, depend upon the relative cost of electricity as compared with that of steam, gas or other local source of power. The cost of electricity is dependent upon the distance transmitted and the quantity transmitted. As it is only feasible to transmit the power in large quantities, trunk transmission lines capable of carrying large quantities must be constructed at the outset, therefore the cost increases with the distance,

and a point is eventually reached at such a distance from the generating station that electrical can no longer compete with steam or other local power.

Again the exhaust steam and heat from the steam plant of some factories is used in the process of manufacture, and it could not be expected that electricity would be adopted by manufacturers of this class for power only, as their production of steam and heat for manufacturing purposes apart from power would increase rather than diminish their expenses; and in many instances waste material is used in the production of steam; such industries have been excluded from the consideration of the extent of the market at present in sight. The capital cost of abandoning steam plants would also, in many cases, be considerable, and the ability of small users of power to bear this loss must always be a factor in the finding of a market.

In order to ascertain the probable market, however, your Commissioners caused enquiries to be made in the various manufacturing centres in the district with the following results: They are satisfied that an immediate market for at least 10,000 H.P. of electric power can be obtained within a reasonable radius of Healey's, Middle or Rauney's Falls of the Trent river, including the local consumption which would arise, and the power to be supplied to interurban railways. They are also satisfied that this would be increased to at least 15,000 H.P. within five years after electric power was available. This means that power can be distributed as soon as the necessary works are constructed at the medium rates shown in Part V. of the report of the Engineer employed by your Commissioners, and that within five years thereafter the power would doubtless be delivered at a price equal to or even slightly less than the lowest rates shown in the same part of the Engineer's report, which has been computed upon the basis of a return of 4 per cent. interest, a sinking fund and the cost of operating and distributing. Experience shows that where the distribution is controlled by private corporations, the distribution area remains restricted, and from the information obtained by your Commissioners they are able to say that the trend of affairs with private corporations has been not to compete for business, and thus keep down prices to consumers, but to amalgamate or otherwise destroy competition, and then to fix the prices according to the slight saving which they may be able to induce particular cutomers to make. The natural result of this has been to force individual consumers, where the circumstances justified it, to instal generating plants of their own, or

to adhere to existing methods, rather than to place themselves at the mercy of large combinations formed for the purpose of preventing competition and keeping up the price of electrical power.

Owing to the moderate amount of power required in this district at present and to the fact that there are numerous claimants to, or owners of the three water-powers referred to,but on which there is only one development of 500 H.P., made by the Northumberland Paper Company at Rauney's Falls, and also owing to the fact that the Dominion Government will probably construct their Trent Valley Canal along this route, it would appear advisable that a unified development should take place in this district which would simplify matters and cheapen the cost of power provided such is carried out on the basis of a return upon the cost of operating. If, however, development takes place on behalf of various interests and distribution is carried out by these interests, it can be confidently predicted that not only will the cost of power be greater but the consumption of electrical power be very much restricted in area and quantity, so that the consumer will not receive any appreciable benefits therefrom.

UNDEVELOPED LOCATIONS.

(2) *"The location, capacity, and capital cost of development of the various water-powers within the legislative jurisdiction of the Province of Ontario at present undeveloped, but whose development is required to supply the present and probable needs of the surrounding districts; and to ascertain the cost of the attendant transmission plant necessary to the utilization of electrical and hydraulic powers to be provided from the aforesaid water-powers within the respective surrounding districts."*

A systematic tabulation of the water-powers of the Trent and Moira rivers based upon guagings and meterings, supplemented by information derived from other sources, has been carried out during the past six months, and although more minute information, particularly with reference to dry weather flow, could be obtained by continuing the work, it is felt that a fairly accurate hydraulic knowledge of the district has been obtained.

On the upper Trent most of the water-powers have been developed and of the four undeveloped powers, two have the dams already provided by the Trent Valley Canal, while Burleigh Falls and Buckhorn Rapids must naturally look for their market in Peter-

borough and other neighboring towns. These developments are known to be economical and will doubtless be made as soon as the neighboring market demands it. Your Commissioners did not deem it necessary to make specific studies of these comparatively small water-powers.

The Moira does not possess water-powers of sufficient importance to warrant their being made use of for transmission purposes and their development can safely be left to the united efforts of those parties on the Moira river water-shed who are interested, and who could, by forming a water-power association and incurring a moderate expenditure for storage in Loon Lake and other natural reservoirs, considerably improve the water-powers of the water-shed. Similar action has already been taken by the water-power users on a small river at Gananoque.

Coming, however, to the lower Trent river, your Commissioners find several very important water-powers, which have been previously referred to as the proper source of electrical power to be transmitted to the Lake Ontario industrial centres. In Part V. of the Engineer's report on this district will be found an approximate estimate of the cost of development of five of the more important powers. It should be particularly noted that these estimates do not include vested rights or land damages, which we are unable to estimate, as the Dominion Government, the Provincial Government, the municipality of Campbellford and private owners are all interested.

RATES AND PRICES.

(3) *"To ascertain the rates or prices that would require to be charged the various classes of consumers of hydraulic or electrical power within the respective districts in order to meet all expenditure of maintenance and operation."*

The ascertainment of the rates that would require to be charged for electrical power in order to meet expenditure of maintenance and operation is based upon the cost of necessary plant for future calls upon it, original cost of construction, cost of maintenance and operation, and the probable market for electrical power, ascertained from local enquiries.

In order to ascertain the cost of delivering electrical power in large quantities at particular distances, your Commissioners have made computations with respect to all the municipalities (as localities and not as corporate bodies) which could be conveniently and

economically supplied from Healey's Falls, numbering only nine at the present time (although Campbellford and other towns would be supplied to the extent of their needs as soon as electrical power was available) and the rates or prices for such delivery are shown in Part V. of the Engineer's report.

Your Commissioners call attention to the fact, however, that when electricity is delivered at a municipal sub-station as above, the cost of distribution among the consumers within such municipality must be added to this price in order to determine the cost to the individual municipal consumer.

In order to determine the cost to municipalities using power your Commissioners have ascertained the prices at which electricity could be delivered to consumers at two typical points, namely, Kingston and Oshawa. These rates are set out in Part IV. of the Engineer's report. Also in Part V. of the Engineer's report, Table XII., will be found estimates of the cost of supplying individual large consumers at from two to fifteen miles from a municipal sub-station, computed according to distance transmitted and quantity used.

SAVINGS.

(4) *"To enquire into and ascertain the annual savings accruing to the consumers in the various districts aforesaid by the substitution of the rates or prices in the next preceding paragraph for the rates paid at present in the said district so far as the Commissioners may be able to ascertain or estimate them."*

The estimated savings in the purchase of power that would result from the charging of prices or rates based on actual cost as ascertained and shown in the next preceding part of this report has been worked out for Oshawa and Kingston, as typical of the other municipalities affected and are shown in Part XII. of the Engineer's report on this district.

The annual amount of savings which might accrue is very difficult to estimate because each town has its peculiarities. If some industries could be encouraged sufficiently by cheap power they might operate 24 hours per day; others might be willing to give limited hour contracts for the winter season; and the town pumping if done by the municipality and where reservoir capacity is available might also be done chiefly by night. All these factors have such an intimate bear-

ing on the solution that any estimate can only be considered approximate. However, the estimates given in Part XII. of the Engineer's report are considered to be conservative.

CAPITAL COST OF UNDERTAKINGS.

(5) *"To enquire into and ascertain the cast capital cost of the hydraulic and electrical power undertakings of existing companies located within the Province of Ontario; the capacity and state of development thereof."*

Your Commissioners have not yet taken steps to ascertain the cash capital cost of the present developments on the upper Trent river; to do so would not appear to serve any useful purpose at the present time, owing to the fact that in most cases the dams and reservoirs have been provided by the Dominion Government, and therefore the cost would not be fairly comparable with hydraulic developments made in ordinary unimproved locations. The present developments are known to be very economical, and enable power to be sold at fairly reasonable rates.

POWER SUPPLIED AND UNDER CONTRACT BY THE EXISTING COMPANIES.

(a) *"The quantities supplied and contracted for and the rates charged and to be charged under such contracts by these companies for hydraulic and electrical power."*.

In Part II. of the Engineer's report, Tables I., II. and III. will be found the amounts of hydraulic and electrical power at present developed, and which are seen to be quite extensive in the upper Trent valley, while in the lower Trent valley considerable hydraulic development exists at Campbellford and Frankford.

The prices or rates charged for power and light in various municipalities in the Trent District are set forth in Part IX. It will be noted that the charges for street-and house-lighting are not appreciably less in the upper Trent valley where water-power developments, have already been made than in the Lake Ontario towns where light is supplied by steam plants, and that all of the hydraulic developments referred to are made by private companies. There is practically no electrical power for sale in the Lake Ontario district, while a large amount is sold in the upper Trent district at moderate rates.

APPRAISEMENT OF UNDERTAKINGS.

(b) "*The actual present value of the said undertakings, or such of them as may be required, after making such fair and reasonable allowances for existing conditions as in the judgment of the Commissioners seems necessary or expedient.*"

As previously mentioned in Clause 5 above, your Commissioners did not consider it necessary at the present time to make an estimate of the value of the hydro-electric plants at present in operation in the upper Trent district, as, owing to the dams and headworks being supplied by the Dominion Government, no useful comparison can be made between the estimates of these plants and the cost of ordinary complete undertakings.

(c) "*To estimate the capital outlay, if any, necessary to complete these undertakings.*"

Your Commissioners are not aware of any undertakings, which at the present time, are being constructed, or increased materially in capacity, although doubtless additional machinery is being installed in various plants from time to time sufficient to meet increased demands.

Your Commissioners respectfully submit that the conditions in this district are not only peculiar but important.

In the upper Trent district numerous water-powers exist, and these have been developed and doubtless will be still further developed as local demands require until all of the water-power available will be fully in use, but, owing to the location of these water-powers they do not require concerted action on a large scale and can be safely left to local enterprise, safeguarded as to rates by such regulations with respect to the selling price as your Honour-in-Council may deem advisable to enact.

In the lower Trent district, however, and along the north shore of Lake Ontario, the condition exists that there is an industrial demand which can be supplied from undeveloped water-powers of considerable capacity located considerable distances from the industrial centres referred to. Concerted action appears to be vital to the success of any undertaking aiming at the development of these water-powers and the supplying of the electrical energy generated to the industrial centres requiring it. The water-powers are held, as already mentioned, by varied interests, but should several development and distribution systems, each of smaller size, be undertaken, the total

cost will be increased, and the larger unified transmission scheme outlined by your Commissioners will be rendered more expensive and possibly prevent it ever being carried into effect.

By combining several of these water-powers in one undertaking, connecting them in parallel to one transmission system, and operating under one administration, only such expenditure need be made as the demand from year to year warranted; and only such power-houses and machinery in each power-house be operated from hour to hour as the total demand required. The economy and certainty resultant from such a method of operation is evident. It is also evident that any hydraulic development along the route of the Trent Valley Canal would have to be constructed in a manner satisfactory to the Dominion Government, and located in such a position as would be consistent with the construction and operation of the canal. On the other hand the construction of this canal will still further improve the already excellent storage capacity and uniformity of flow of the Trent river, and if the power developments are carried out along with canal construction, considerable economy in first cost will result.

All of which is respectfully submitted.

(Sgd.) Adam Beck,
Chairman.
(Sgd.) George Pattinson,
(Sgd.) John Milne.

Toronto, April 17th, 1906.

APPENDIX

TO

SECOND REPORT

TRENT DISTRICT

ENGINEER'S REPORT

ON

THE GENERATION, TRANSMISSION AND DISTRIBUTION OF ELECTRIC POWER

Honorable Adam Beck,

Chairman of the Hydro-Electric Power Commision:

Dear Sir,—

Herewith find my report on the Trent District. The report deals with the present demand for power within economical transmission distance of the Trent River water-powers and the cost of generating, transmitting and distributing electric energy within this area.

Yours respectfully,

CECIL B. SMITH,
Chief Engineer.

Toronto, Canada,
April 17th, 1906.

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PART I.

GEOGRAPHICAL SUBDIVISIONS.

The Trent and Moira Rivers afford a source of hydro-electric power which can be made available over a district extending from Pickering on the west to Kingston on the east, and from Lake Ontario as far northward as industrial centres now exist, representing, roughly speaking, the water-sheds of these two rivers.

Investigation shows that the water-powers of the upper Trent, although numerous, do not total much more than is at the present time being made use of ,and it is evident that all of the water-powers available in the upper Trent waters will be required locally in the near future.

Along the lower Trent, southward from Hastings, and along the Moira river, the industrial development is not so great, and the water-powers, and particularly those of the Trent, are more important, and offer an opportunity to develop a large amount of power for transmission to the present industrial market existing in the towns along the north shore of Lake Ontario.

The water-powers of the Moira river and its tributaries are numerous and a considerable number of them can be economically developed, but none of them are of sufficient importance to justify their being developed for the purpose of long-distance transmission of electricity. They will doubtless be all utilized in time for local purposes—in mining, generating electricity for local use, also for direct hydraulic use in paper and flour mills.

On the other hand the towns along the north shore of Lake Ontario must for all time depend for their hydro-electric power on the water-powers above referred to. as, outside of these two rivers the small streams flowing into Lake Ontario are not of sufficient importance to consider as sources of any considerable amounts of power.

PART II.

DEMANDS FOR HYDRAULIC AND ELECTRIC POWER.

As a basis for estimates a full canvass was made by expert assistants in each town and city of this district. In this canvass, care was taken to determine whether or not the consumer would be likely to adopt electric power if it were available at reasonable rates, the canvass including also present users of hydraulic and electric power. In the tables following these various classes of consumers are tabulated so that an estimate can be arrived at of the available market for future electric power, and in tables I., II. and III. this information is set forth in detail.

The map accompanying this report indicates the location of the chief water-powers of the lower Trent river, and a specific scheme has been worked out, by which certain of the present available markets might be supplied from certain of these water-powers. It will be noted that several smaller towns have not been taken into consideration; in some cases because the consumption would not warrant the necessary expenditure, and in other cases because the towns are already supplied locally. The latter remarks apply particularly to Trenton, Tweed, Marmora, etc.

TABLE I.

POWER CONDITIONS.

UPPER TRENT VALLEY.

MUNICIPALITY.	Total power used. H.P.	Hydraulic power used direct. H.P.	Electric power veloped. H.P.	Steam power available for electric installation. H.P.
Peterborough	5,900	260	5,000	330
Lakefield	2,880	460	1,860	.....
Lindsay	1,165	250	.....	450
Fenelon Falls	1,250	.....	1,250	.....
Millbrook	140	70	50	50
Cannington	195	50	125	125
Port Perry	270	.....	.....	95
Total	11,800	1,090	8,285	1,050

TABLE II.

POWER CONDITIONS.
MOIRA AND LOWER TRENT.

MUNICIPALITY.	Total power used. H.P.	Hydraulic power used direct. H.P.	Electric power developed. H.P.	Steam power available for electric installation. H.P.
Campbellford	1,200	1,100	80	25
Marmora	380	280	100	...
Frankford	950	850	...	...
Tweed	350	125	100	50
Madoc	180	...	...	125
Stirling	80	70	...	...
Marlbank	1,000	...	...	1,000
Total	4,140	2,425	280	1,200

TABLE III.

POWER CONDITIONS.

LAKE ONTARIO MUNICIPALITIES.

MUNICIPALITY.	Total power used. H.P.	Hydraulic power used direct. H.P.	Electric power developed. H.P.	Steam power available for electric installation. H.P.
Kingston	2,600	...	...	2,200
Deseronto	3,200	...	...	750
Belleville	2,065	375	250	*3,600
Cobourg	780	30	160	730
Port Hope	1,125	525	100	500
Bowmanville	670	125	100	400
Oshawa	1,640	...	100	1,460
Whitby	380	...	90	250
Colborne	130	30	40	60
Brighton	90	20	50	...
Trenton	1,375	800	250	...
Pickering	60	...	...	68
Napanee	425	425	...	100
Total	14,540	2,330	1,140	10,118

*Including the proposed cement plant.

280
825
9,705

PART III.

SOURCES OF HYDRO-ELECTRIC POWER.

Aside from some smaller streams which flow into Lake Ontario, which have not been taken into consideration, the sources of hydro-electric power for this district are, as before-mentioned, the Trent and Moira rivers.

The water-powers of the Trent river may be divided into those of the upper Trent valley lying west of Hastings, and those of the lower Trent valley to the south of this point, and those of the Moira

river and its tributaries. The last-mentioned are shown in Table IV.; it will be seen that although numerous, no one of them is large enough to be considered as a source of electric power to be transmitted to any distance, and local use will in time be found for all the power available on this river.

On the upper Trent there are a large number of moderate-sized water-powers, as shown in Table V., but comparing Table V. with Table I., it will be noted that large developments have already taken place, and all that remains will be needed in the near future within the immediate district itself.

TABLE IV.

SHOWING WATER-POWERS ON THE MOIRA RIVER AND TRIBUTARIES.

Location of Water-power.	Total head. Ft.	Estimated power at low water. H.P.	Power now developed. H.P.
Belleville :—			
1st dam		300	110
2nd dam	6		0
Undeveloped	15	550	....
3rd dam	9.4	340	65
4th dam	8.6	320	50
5th dam	8	300	50
Chisholm's Mills	10	370	....
Lost Channel		33	....
Tweed :—			
Old electric light plant	10	230	....
Deseronto Milling Company	10	230	100
Electric Light Co.	9	200	100
Undeveloped power	6	140	....
Glen Lewis	8	6	....
Actinolite	30	350	Partially developed.
High Falls	35	410	Undeveloped.
Long Slides	5	550	Undeveloped.
Total		4,900	585

TABLE V.

WATER-POWERS ON UPPER TRENT RIVER.

Location of Water-power.	Total head. Ft.	Estimated power at low water. H.P.	Power now developed. H.P.
Peterborough :—			
Peterborough Hydraulic Power Company	....	3,200	3,200
Auburn Mills	12	1,100	680
Water Works	10	900	70
Canada General Electric	15	1,365	1,400
No. 5 dam, Otonabee Power Co.	14	1,280	1,700
No. 4 dam	12	1,100	Undeveloped.
No. 3 dam	12	1,100	1,350
No. 2 dam	10	900	Undeveloped.
No. 1 dam	12	1,100	640
Young's Point	7	600	535
Burleigh Falls	25	1,800	Undeveloped.
Buckhorn Rapids	12	870	Undeveloped.
Bobcaygeon	6	300	300
Fenelon Falls	24	720	1,600
Elliott's Falls	21.5	930	930
Total		17,265	12,405

TABLE VI.

WATER-POWERS ON LOWER TRENT RIVER.

Location of Water-power.	Total head. Ft.	Estimated power at low water. H.P.	Power now developed. H.P.
Trenton	14	2,500	900
Rapids ¾ mile above Trenton	18	3,200	Undeveloped.
Glen Miller	9.5	1,750	600
Rapids 1½ miles above Glen Miller	18	3,200	Undeveloped.
Frankford	12	2,150	Undeveloped.
Trent Valley Paper Co.	14.6	2,580	800
Chisholm's Rapids	12	2,100	Undeveloped.
Rauney's Falls	35	6,100	500
Campbellford	9	1,550	500
Rapids	15	2,580	100
Middle Falls	30	5,200	150
Rapids	12	1,600	Undeveloped.
Healey's Falls	60	8,000	Undeveloped.
Hastings	7.5	1,000	475
Total		43,510	4,025

PART IV.

GENERATION OF POWER.

On the lower Trent river, however, the water-powers are much more extensive and are practically undeveloped, the only ones used so far being small developments for paper mills, etc.

Of the various water-powers shown in Table VI. at least five are worthy of being fully developed for long distance transmission, namely: Healey's Falls, Middle Falls, Rauney's Falls, Rapids one and one-half miles above Glen Miller, and Rapids three-quarters of a mile above Trenton. Table VI. shows that the total dry weather capacity of these five developments would be 25,600 H.P., more than sufficient to supply for the present at least, all industrial demands of the Lake Ontario towns.

At the present time it would not be necessary to develop all these water-powers, but as the demands for electric power increase these water-powers could be developed one by one, all being worked in unison and under one management. This district would appear to be one in which united management with one set of transmission lines to the various towns would be far more economical than would be the case if several Companies were to take up the various water-powers and develop and transmit the power independently.

Table VII. gives an approximate estimate of the cost of the five water-power developments as previously enumerated, but these estimates must be considered quite approximate, owing to the likelihood of the Trent Valley Canal modifying designs which would be otherwise proper for a power plant; and also because the field engineering work for these estimates has necessarily been very meagre. However, it is probable, that these estimates are correct within 10 per cent.

TABLE VII.

SHOWING CAPITAL COST OF POWER DEVELOPMENTS LOWER TRENT RIVER.

Location of Water-power.	Amount of Power Developed. H.P.	Total Capital Cost.	Cost per H.P.
Healey's Falls	8,000	$ 675,000	$ 84.38
Middle Falls	5 200	475,000	91.37
Rauney's Falls	6,000	425,000	69.67
Rapids above Glen Miller	3,200	350,000	109.38
Rapids above Trenton	3,200	370,000	115.63
Totals	25,600	$2,295,000	

Note.—Capital costs cover hydraulic development (such as dams, weirs, pipe-lines), power-house, hydraulic and electrical equipment, with one spare unit, and step-up transformer station with electrical equipment, but do not include cost of vested rights and land damages.

TABLE VII.A.

ESTIMATE OF YEARLY OPERATING EXPENSES OF GENERATING PLANTS.

ITEMS.	Middle Falls. 5,200 H.P.	Healey's Falls. 8,000 H.P.	Combined 13,200 H.P.
Operating expenses including administration	$11,875	$16,875	$23,000
Maintenance and repairs	9,500	13,500	23,000
Replacement fund	9,500	13,500	23,000
Interest at 4 per cent	19,000	27,000	46,000
Total yearly charges	$49,875	$70,875	$115,000

It will be noted that the operating expenses on the combined plants are estimated as less than on the two individual plants due to the reduced administration costs.

In order to determine the cost per H.P. per year allowance must

TABLE VIII.

TRENT DISTRICT.

TRANSMISSION DETAIL SHEET.

SHOWING CAPITAL COSTS AND ANNUAL CHARGES

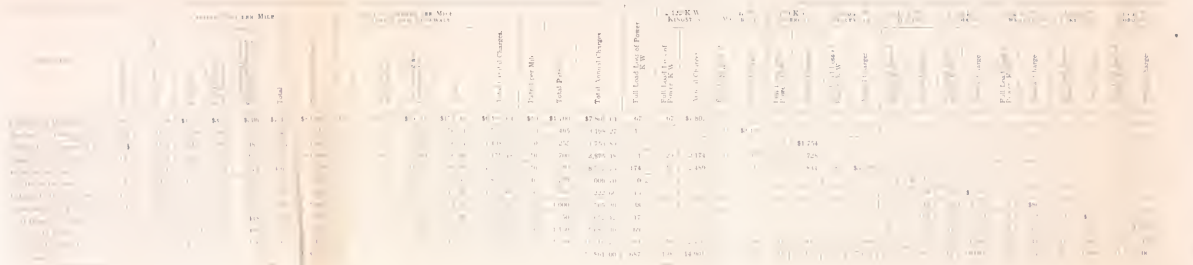

TABLE IX.

TRENT DISTRICT.

TRANSFORMATION DETAIL SHEET,

SHOWING CAPITAL COSTS AND ANNUAL CHARGES.

			CAPITAL COST				ANNUAL CHARGES						
	Full and Light Load		Building	Electrical Equipment	Total		Taxes 2%	Buildings 30c per $100 per Year	Equipment 40c per $100 per Year				
	1	56		$3 000	$43,000	$46 000		$60 00	$9 00	$172 00		$57	
	1			1 000	32 250	33 250		60 00	9 00	129 00			
	1			1 000	23,500	24 500		60 00	9 00	86 00			
	1		938	2 180	25,070	27 250		44 60	6 54	100 00			
	1		700	2 180	18 788	20,968		44 60	6 54	75 00			
	1		469	2 180	12 535	14 715		44 60	6 54	50 00			
	1		702	1 700	17 100	18 800		34 00	5 10	68 40			
	1		525	1 700	12,800	14,500		34 00	5 10	51 20			
	1		361	1 700	8,550	10,250		34 00	5 10	34 20			
	1		77	4 500	37,500	42 000		90 00	13 50	150 00			
	1			4 500	43 000	47 500		90 00	13 50	172 00			
	½			4 500	28 750	33 250		90 00	13 50	115 00			
		31		1 000	9 250	10,140		21 80	3 27	37 00			
				1 000	6 917	8,028		21 80	3 27	27 66			
	½			1 000	4 625	5 715		21 80	3 27	18 50			
					28,500	31 000		50 00	7 50	114 00			
	1				21 500	24 000		50 00	7 50	86 00			
	½				14 250	16 750		50 00	7 50	57 00			
				1 000	10 900	11 900		21 80	3 27	43 60			
					8 175	9 265		21 80	3 27	32 70			
	½			1 000	5,450	6 540		21 80	3 27	21 80			
					13,900	15 200		27 20	4 08	55 60			
	1				10 400	11 700		27 20	4 08	41 60			
					6 950	8 310		27 20	4 08	27 80			
	1			1 700	17 100	18,800		44 00	5 10	68 40			
				1 700	12 800	14 500		44 00	5 10	51 20			
		341		1 700	8,550	10,250		44 00	5 10	34 20			

TABLE X.

TRENT DISTRICT.

SUMMATION SHEET,

SHOWING TOTAL AMOUNT OF POWER REQUIRED AND ANNUAL COST OF SAME ON 24 HOUR BASIS AT SUB-STATION LOW TENSION BUS BARS

MUNICIPALITY.	Population	Present Power Used: Total	Present Power Used: Portion Admitting Electrical Installation	Estimated Future Load: Full and Partial		Annual Charges: Transmission: Total	Annual Charges: Transmission: Per Horse Power	Annual Charges: Transformation: Total	Annual Charges: Transformation: Per Horse Power	Annual Charges: Interswitching: Total	Annual Charges: Interswitching: Per Horse Power	Annual Charges: Administration	Annual Charges: Total Low Tension Bus Bars
		H.P.		Full	H.P.	$11,902	$5.42	$5,941	$2.12	$ 81	03	$927	$21.11
[illegible]ron	11,400	2,600	2,200	½		11,902	7.93	4,587	2.32	81	04	805	21.11
				¼		14,902	10.84	3,590	2.16	81	00	812	18.58
				Full		6,770	5.10	717	2.08	210	18	441	23.00
[illegible]	250	1,000	1,100	½		6,470	6.80	4,047	1.24	210	11	107	23.00
				¼		1.70	10.20	2,288	4.00	210	21	70	23.00
				Full		4,111	4.12	2,374	2.74	104	18	[illegible]	[illegible]
[illegible]	1,300	1,200	750	½		1.91	7.49	1,853	2.88	104	11	605	[illegible]
				¼		1,111	8.84	1,301	2.99	104	21	278	[illegible]
				Full		7,[illegible]	1.71	7,001	1.60	131		1,[illegible]	[illegible]
[illegible]	10,200	2,067	2,600	½		7,[illegible]	2.28	5,951	1.77	131	01	1,001	[illegible]
				¼		[illegible]	1.42	4,726	1.92	1	00	[illegible]	[illegible]
				Full		22	8.82	1,111	4.00	[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	2,250	750	1,[illegible]	½		[illegible]	11.25	1,170	2.00	[illegible]	01	[illegible]	[illegible]
				¼		[illegible]	17.01	907	2.52	[illegible]	[illegible]	[illegible]	[illegible]
				Full		[illegible]	7.71	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	1,[illegible]0	1,010	1,460	½		[illegible]	7.71	[illegible]34	[illegible].12	[illegible]	[illegible]	[illegible]	[illegible]
				¼		[illegible]	[illegible].01	2,508	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
				Full		[illegible]	[illegible]	[illegible]022	[illegible]21	[illegible]	01	[illegible]	[illegible]
[illegible]	1,000	670	400	½		[illegible]	[illegible]	[illegible]1.12	[illegible]0	[illegible]	[illegible]	[illegible]	[illegible]
				¼		[illegible]	[illegible]	[illegible]001	[illegible]1.00	[illegible]	[illegible]	[illegible]	[illegible]
				Full		[illegible]	[illegible].72	[illegible]184	[illegible]18	[illegible]			
[illegible]pe	1,100	[illegible]	500	½		[illegible]	[illegible]	[illegible]1.67	[illegible]1.[illegible]	[illegible]1	04	[illegible]0	[illegible]
				¼		[illegible]	[illegible].11	[illegible]1[illegible]	[illegible].[illegible]2	[illegible]1	10	181	
				Full		[illegible]	[illegible].[illegible]0	[illegible].71	[illegible]1.[illegible]		11	421	[illegible]
[illegible]g	900	780	750	½		[illegible]	[illegible]	2,[illegible]	1.[illegible]	[illegible].[illegible]	01	95	[illegible]
				¼		[illegible]	[illegible]	[illegible]1.[illegible]	[illegible]1.[illegible]	[illegible]1[illegible]	00	204	[illegible]

*[illegible]des Power Losses to Delivery Points and is based on a price of $12 per 24 Hour H[illegible] [illegible] Tension Bus Bars at Distributing Station at Healy's Falls [illegible]

be made for transformer losses in the step-up station which, with units of such size as would be installed might be taken at 4 per cent. The net amount of power and costs per H.P. would be as follows:

TABLE VII.B.

Net amount of power	4,990 H.P.	7,680 H.P.	12,670 H.P.
Yearly cost of 24-hour power transformed ready for transmission	$10.00	$9.10	$9.08

PART V.

TRANSMISSION OF POWER.

Taking as a present source of power Healey's Falls, with an auxiliary development at Middle or Rauney's Falls, or both, a development and transmission scheme has been worked out, supplying power to all of the Lake towns from Whitby to Kingston, inclusive.

A private right of way is provided for in the estimates, 66 feet wide from Healey's Falls to Brighton, and of a varying width along the Grand Trunk Railway from this point to Whitby on the west and to Kingston on the east. The following line construction is provided for: double-circuit steel towers from the power-house to Brighton; single-circuit steel towers from Brighton to Deseronto Junction (the name given to the point where the Deseronto and Marlbank lines branch off) and high-class wood pole construction from Deseronto Junction to Kingston, and from Brighton to Whitby.

The transmission detail sheet will be found to contain in tabular form the detailed capital cost of, and annual charges on, the transmission lines from the step-up transformer station to the step-down sub-stations. It also shows the distribution of these charges and the loss of power between the various municipalities, according to a given estimated distribution of demand among them. These charges could be readily adjusted to other proportionate demands on the part of the municipalities participating. The capital charges include depreciation, and taxes on the right of way, and the item called "Engineering and Contingencies" includes interest during construction. It is assumed that the transmission lines would be erected at the outset with a full future load capacity, and therefore the total charges would remain fixed.

The transmission detail sheet shows that buildings would be

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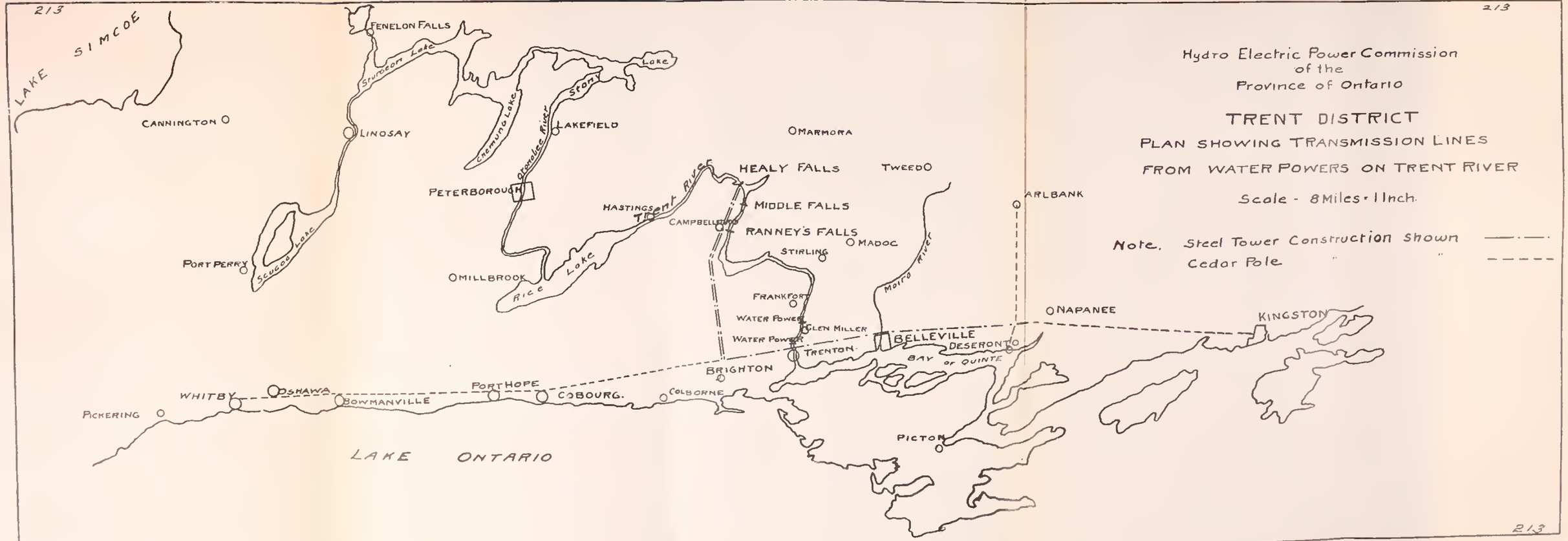
Hydro Electric Power Commission
of the
Province of Ontario

TRENT DISTRICT

PLAN SHOWING TRANSMISSION LINES FROM WATER POWERS ON TRENT RIVER

Scale - 8 Miles = 1 Inch.

Note. Steel Tower Construction Shown ——·——
Cedar Pole " - - - - -



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erected for full future load conditions, but with equipment installed as required; therefore, the total fixed charge for transformation varies with the load. The full future load capacity has been placed 25 per cent. in advance of the estimated present demand and the relative three-quarter-and half-loads are taken on this future demand, and are therefore respectively 93 3-4 per cent. and 62 1-2 per cent. of the estimated present available market. The transformation charges provide for municipal taxes on site and building, insurance, depreciation, and 20 per cent. for engineering, contingencies and interest during construction.

In the summation sheet will be found the charges for transmission and transformation chargeable to each municipality with the necessary charges for an interswitching station at Brighton, and for administration; and the summation shows the cost of 24-hour power at the low-tension bus-bars of the sub-stations located in the outskirts of the municipalities. The column showing cost of power at Healey's Falls includes line and sub-station transformer losses and is based on a cost of $12.00 per 24-hour H.P. per annum at the high-tension bus-bars of the generating station.

The cost of power is largely influenced by the amount transmitted, the explanation of which will be found in the fact that the charges on transmission are fixed for a given line irrespective of the amount of power transmitted. The resultant cost to each municipality will also be found to be dependent upon all the other municipalities providing their relative estimated market.

In the following table is shown in condensed form the total investment, annual charges, and cost of low-tension power at the municipal sub-stations (sub-stations included).

TABLE XI.

	Full Load	¾ Load	½ Load
Total H.P. distributed	13 608	10,206	6,804
Total investment, including step-down stations and inter-switching	$878,885	$823,216	767,725
Investment per H.P. delivered	64.58	80.66	111.36
Total annual repairs, depreciation, patrolling, and operation and administration	53,343	48,838	44,284
Annual interest, 4 per cent. on investment	35,155	32,929	30,709
Total annual charges	$88,498	$81,767	$74,993
Cost of 24-hour power, including line and step-down sub-station transformer losses:—			
Kingston	21.43	22.89	26.85
Marlbank	21.88	23.59	27.52
Deseronto	20.82	22.17	25.52
Belleville	16.66	17.16	18.56
Whitby	27.33	30.32	37.15
Oshawa	21.52	23.16	27.29
Bowmanville	21.52	22.86	26.48
Port Hope	19.49	20.41	22.77
Cobourg	18.30	19.06	20.95

The general scheme on which the estimates are based involves three-phase, 25-cycle generation, and transformation to and transmission at 55,000 to 60,000 volts. The step-down transformer station estimates have been made on the basis of 2,200 volts as a municipal distributing voltage, and the entire capital and operating charges of these stations are included in the prices of power as given in the summation sheet.

Applications may arise from municipalities or individuals for power at points distant from the transmission line, and the additional charges for an individual branch line from any municipal sub-station and sufficient transformer capacity is given in the following table.

TABLE XII.

Showing cost of distribution from municipal sub-station to an individual consumer, not covered by local distribution.

Distance in miles from Municipal sub-station	Cost per horse-power per annum for the delivery of various amounts of power.							
	50 HP	75 HP	100 HP	150 HP	200 HP	250 HP	300 HP	
2	$5 58	$4 20	$3 53	$2 92	$2 74	$2 60	$2 51	2,200 Volts
3	6 89	5 20	4 41	3 60	3 25	3 10	3 03	
4	7 92	6 18	5 20	4 27	3 93	3 72	3 56	
5	8 87	7 18	5 98	4 95	4 55	4 32	4 17	
6	10 20	8 24	6 77	5 38	5 13	4 60	4 43	
8	14 10	10 14	8 40	69 7	6 24	5 79	5 58	11,000 Volts
10	16 12	12 13	9 54	8 31	7 08	6 96	6 17	
12	18 70	14 03	11 12	10 12	8 42	7 98	7 22	16,500 Volts
15	22 74	17 08	13 48	10 89	9 35	8 84	8 32	

The total cost of power to such a consumer is ascertained by adding the rate per H.P. from this table to the cost of power at the nearest municipal sub-station. The charges for a branch transmission do not include any allowance for right of way or telephone, it being assumed that the highways would be available for such low voltage lines.

PART VI

DISTRIBUTION OF POWER.

The next step required to be taken is the determination of the additional cost of the distribution of power from a given municipal sub-station to the consumers' premises, and of the installation of service transformers where these are necessary. To arrive at this cost accurately necessitates the complete design of a distributing system for the given municipality, but it has been considered sufficient to take two places, namely, Oshawa and Kingston and consider them as typical of the remaining municipalities.

OSHAWA.—Distribution to the present probable consumers in Oshawa, with an allowance of 25 per cent. additional for future growth, and with service transformers where necessary, requires a capital investment of $48,900, with total annual charges, including operation, repairs, replacement fund and interest at 4 1-2 per cent. of $8,910. This amount also includes the cost of the power lost in distribution and transformation.

The following table, on the basis of the proportionate loads shown in the summation sheet, gives the cost of 24-hour power distributed to the consumers' premises in Oshawa:

TABLE XIII.

Amount of power delivered.	Cost of 24-hour power per H.P. per annum.		
	At Healey's Falls, including line and step-down sub-station losses.	At Sub-station.	At Customers'
Full Load, 1,825 H.P.	$13.35	$21.52	$26.30
¾ Load, 1,368 H.P.	12.93	23.16	29.67
½ Load, 912 H.P.	12.87	27.29	37.06

The final costs as given in this table do not take into account the overlapping of customers' maximum demands, and these prices would be considerably modified for any system of charges on maximum demand, but would practically hold for a combined charge of a meter rate added to a rate based on maximum demand. Seventeen industries were considered as likely to use electric power, at distances from the municipal receiving station ranging up to one and one-half miles.

KINGSTON.—In this city twelve industries were considered as admitting of electrical installation at varying distances from the sub-station, up to two and one-half miles. The necessary capital expenditure for a distribution system would be $93,200 with total annual charges of $12,976, including line and transformer losses at maximum demand. Adding the cost per H.P. to that already obtained in the summation sheet, the following costs would result:

TABLE XIV.

Amount of power delivered.	Cost of 24-hour power per H.P. per annum.		
	At Healey's Falls, including line and step-down sub-station losses.	At Sub-station.	At Customers'
Full Load, 2,750 H.P.	$13.50	$21.43	$26.15
¾ Load, 2,062 H.P.	12.98	22.89	29.19
½ Load, 1,375 H.P.	12.90	26.85	36.29

The same remarks will apply to the final costs arrived at in this case as in the case of Oshawa. In Kingston, however, the conditions seem more favorable to a considerable modification of final costs, due to better prospects of obtaining limited hour motor contracts.

As the larger proportion of power sold is required for 10 hours only it is evident that this power will be available for lighting and pumping purposes after six o'clock p.m., to a municipality free of cost to them, but during the winter season there is a period between 4.30 p.m. and 6 p.m. not provided for, and in order to have free power for lighting purposes available all the year through, it becomes necessary to make what are called "limited hour contracts," by which certain motor users will agree to shut down during this period, namely 4.30 p.m. to 6 p.m., for say five months of the year. The compensation which it becomes necessary to make to these motor users under such an arrangement represents, evidently, the cost to the municipality of an equivalent amount of power for peak lighting purposes.

The utilization of the idle electric transmission capacity during the night for municipal pumping purposes will, of course, be seen to be dependent on the possession of sufficient storage capacity in reservoir or standpipe to carry the municipality over the daytime.

PART VII.

MOTOR INSTALLATIONS.

To complete the information regarding the cost of electric power to the consumer, the following table is given, showing the cost of induction motor service per H.P. per year.

TABLE XV.

CAPITAL COST AND ANNUAL CHARGES ON MOTOR INSTALLATIONS.
POLYPHASE 25-CYCLE, INDUCTION MOTORS.

Capacity H.P.	Capital cost per H.P. installed.	ANNUAL CHARGES.			
		Interest 5%	Depreciation and Repairs, 6%	Oil, Care and Operation.	Total per H.P. per Annum.
5	$41.00	$2.05	$2.46	$4.00	$8.51
10	39.00	1.95	2.34	3.00	7.29
15	35.00	1.75	2.10	2.50	6.35
25	28.00	1.40	1.88	2.00	5.28
35	25.00	1.25	1.50	1.75	4.50
50	24.00	1.20	1.44	1.50	4.14
75	21.00	1.05	1.26	1.25	3.56
100	20.00	1.00	1.20	1.00	3.20
150	17.00	.85	1.02	.80	2.67
200	16.00	.80	96	.70	2.46

By combining the results given in this table with the previously worked out cost of power as obtained for Oshawa and Kingston (or for any other town or city, making an allowance for distribution from the municipal sub-station to the customer of from $3.00 to $7.00 per H.P. per year), a total charge per H.P. per year will be obtained, which represents to any customer the entire yearly charge for electric power, including (as shown in tables) interest, repairs, replacement fund and operating charges.

PART VIII.

SINKING FUND.

In the above estimates for transmission and transformation, depreciation and replacement charges have been provided for which would replace the different classes of plant in periods ranging from 15 to 40 years. These depreciation charges would, therefore, amply serve the purpose of any sinking fund which might be considered needful. In the case of the generating plant estimates, however, the depreciation charges would not be sufficient for such a purpose in the so-called permanent portions of the development, comprising the dam, head-works and power-house. If a forty-year sinking fund were considered needful, a charge would have to be made on some $45

expenditure per H.P. of capacity sufficient to repay this expenditure in 40 years; a charge of $0.62 per H.P. per annum at 3 per cent. would meet this demand.

PART IX

EXISTING RATES.

In Table XVI. will be found a fairly complete statement of the rates now being charged for electric light and power throughout this district. It will be noticed that the upper portion of the table pertains to the towns in the upper Trent valley, now generally supplied by hydro-electric power, while the lower portion gives the rates in the municipalities on or adjacent to Lake Ontario.

TABLE XVI.

Showing comparison of rates for power and light in various municipalities in the Trent District.

Municipality	Street arc lighting, per year.	Incandescent lighting.				Power. Flat rate per H.P. per year.
		Commercial.		Residential.		
		Meter rate per K.W. Hr.	Flat rate per year.	Meter rate per K.W. Hr.	Flat rate per year.	
Peterborough Light & Power Co.	$50.00 (moonlight)	10c.	.....	7½c.	.....	$20 to $40
Otonabee Power Co., Peterborough	.....	.....	$3.00	.....	$1.50	$20 to $35
Lakefield	60.00	....	$5.00	.....	$3.00	$20
Lindsay	50.00 (all night, every night)	12½c.	.....	12½c.	.....	$20 to $35
Whitby (municipal)	36.00 (moonlight, midnight)	10c.	.....	10c.	.....	.....
Oshawa	65.00 (moonlight, all night).	8½c. to 15c.	.....	8½c. to 15c.	.....	....
Bowmanville	46.50 (midnight)	10c.	.....	10c.	.....	....
Port Hope	54.00 (moonlight)	.....	$5.00	.....	$3.00	.....
Cobourg	62.50	18.2c.	.....	18.2c.	.....	.....
Trenton	....	9c.	.....	8c.	.....	$20
Belleville	58.00	10c.	.....	8c.	.....	$30
Kington (municipal)	60.00 (moonlight)	12½c.	.....	12½c.	.....	Meter rate. 8c. per K.W. Hr.

PART X.

STEAM POWER.

In order to institute a comparison between the cost of electric power as has just been set forth and the cost of power generated by steam or producer gas, the following tables have been compiled after a careful study of data available in technical journals and also from data collected by the Commission's engineers in various towns within the district under consideration. The capital costs have been compiled from information supplied by various makers of engines and other machinery. The tables represent average working conditions and assume a high class installation.

TABLE XVII.

STEAM POWER PLANTS.

Showing capital costs of plants installed and annual costs of power per brake horse-power.

Size of Plant, H.P.	Capital Cost of Plant per H.P. Installed.			Annual Cost of 10-hour Power per B.H.P.	Annual Cost of 24-hour Power Per B.H.P.
	Engines, Boilers, etc., installed.	Buildings.	Total.		
	CLASS I.—Engines: Simple, slide-valve, non-condensing. Boilers: Return tubular.				
10	$66.00	$40.00	$106.00	$91.16	$180.76
20	56.00	37.00	93.00	76.31	151.48
30	48.70	35.00	83.70	66.46	131.68
40	44.75	33.50	78.25	59.49	117.74
50	43.00	31.00	74.00	53.95	106.46
	CLASS II.—Engines: Simple, Corliss, non-condensing. Boilers: Return tubular.				
30	70.70	35.00	105.70	61.14	117.70
40	62.85	33.50	96.35	55.50	107.10
50	59.00	31.00	90.00	50.70	97.73
60	56.00	30.00	86.70	47.42	91.34
80	50.00	27.50	77.50	43.86	85.41
100	44.60	25.00	69.60	40.55	79.19
	CLASS III.—Engines: Compound, Corliss, condensing. Boilers: Return tubular with reserve capacity.				
100	63.40	28.00	91.40	33.18	60.05
150	53.70	24.00	77.70	29.83	54.63
200	50.10	20.00	70.10	28.14	51.72
300	45.90	18.00	63.90	26.27	48.83
400	43.55	16.00	59.55	24.84	46.12
500	41.25	14.00	55.25	23.73	44.21
750	40.50	13.00	53.50	23.56	44.02
1000	39.00	12.00	51.00	23.26	43.71
	CLASS IV.—Engines: Compound, Corliss, condensing. Boilers: Water-tube, with reserve capacity.				
300	55.20	18.00	73.20	25.77	46.32
400	51.50	16.00	67.50	24.18	43.61
500	49.40	14.00	63.40	23.19	42.03
750	46.80	13.00	59.70	22.88	41.56
1000	44.30	12.00	56.80	22.47	41.11

NOTE: Annual costs include interest at 5 per cent., depreciation and repairs on plant, oil and waste, labor and fuel, (coal at $4.00 per ton). Brake horse-power is the mechanical power at engine shaft.

It will be noted that for a consumer requiring a large installation, operating for ten hours only, there appears to be little advantage to be derived from the use of transmitted electric power, provided the power is not to be distributed throughout a consumer's buildings by a complicated system of shafting, belts, etc. But in the majority of cases this condition obtains, and herein lies one of the specific advantages of electric power. Motors can be installed on each floor of a factory, or even on each machine, with but little loss in efficiency, and only such motors as are required to drive the machinery in use from time to time need to be operated. In many cases due to this fact the total electric power consumption of a large factory would be reduced from 25 per cent. to 50 per cent. below that which is required under steam operation, working from a central station.

Again where electric power is available throughout the 24 hours many industries will work night and day thereby effecting a great economy, as is evidenced by a comparison of the cost of 24-hour steam or producer gas power with 24-hour electric power.

Perhaps the most striking advantage to be derived from the use of electric power as compared with other power is that the small consumer can obtain power at a rate which should not be appreciably greater than that made to the large consumer, although the present practice in selling electric power is to discriminate against the small consumer for the reason that electric power prices made by private companies are not based on cost of service, but are merely made with a view to displacing steam.

PART XI.

PRODUCER GAS POWER.

TABLE XVIII.

SHOWING CAPITAL COSTS OF PRODUCER GAS PLANTS INSTALLED AND ANNUAL COSTS OF POWER PER BRAKE HORSE-POWER.

Size of Plant, H.P.	Capital Cost of Plant per H.P. Installed.			Annual Cost of 10-hour Power per B.H.P.	Annual Cost of 24-hour Power per B.H.P.
	Machinery, etc.	Buildings.	Total.		
10	$137 00	$40 00	$177 00	$53 48	$90 02
20	110 00	36 00	146 00	44 47	75 22
30	93 00	33 00	126 00	38 73	65 99
40	84 50	29 00	113 50	35 05	59 85
50	80 00	26 00	106 00	32 27	55 22
60	79 00	24 00	103 00	30 49	52 03
80	78 20	22 00	100 20	28 70	48 95
100	77 50	20 00	97 50	27 05	45 40
150	76 00	19 00	95 00	25 87	43 17
200	74 00	17 00	91 00	24 95	41 78
300	73 00	16 00	89 00	24 24	40 40
400	71 50	14 00	85 50	23 41	39 03
500	70 00	12 00	82 00	22 54	37 54
750	67 50	10 00	77 50	21 55	35 99
1000	65 00	8 00	73 00	20 46	34 66

NOTE: Annual costs include: interest at 5 per cent., depreciation and repairs on plant, oil and waste, labor and fuel (Bituminous coat at $4.00 and Anthracite coal at $5.00 per ton).

A reference to Table XVII. will show that the cost of power developed by producer-gas plants and gas engines is less than that produced by steam plants of the same capacity. It may be said, however, that up to the present no very large installations of suction producers have been made, 250 to 300 horse-power being about the maximum. But this has been provided for in the table by assuming that the larger plants will be made up of several units, each unit being not greater than 350 H.P. capacity. While operation of producer-gas plants has not been going on many years, and complete knowledge on the subject is not available, with the information at hand it is believed that in many situations this form of power producer will be found more economical than a steam plant, and therefore a closer competitor of hydro-electric power. It must be remembered that the same objections hold against the producer-gas plant as those which have been

mentioned in reference to steam plants, namely, that 24-hour power costs proportionately more than 10-hour power; that the small consumer does not have the great advantage obtainable by the use of electric power; and also that a central installation in a factory is all that is possible if electric motors are required in various parts of the factory, and the only prime mover available is steam or gas. This will make the cost of electric factory operation very expensive, and considerably higher than the power costs shown in Table XVII. Speaking generally, however, it may be said that producer-gas plants have a bright future and as the design and construction is perfected undoubtedly the capital cost will be reduced and the cost of power lessened.

TABLE XIX.

Showing the effect on the cost of power of a variation in the price of coal of one-half dollar per ton.

Size of Plant H.P.	Suction Producer Gas.		Steam.		
	10-Hour.	24-Hour.	10-Hour.		24-Hour.
10	$1.15	$2.53	Simple slide valve Engine.	$6.14	$13.47
20	1.13	2.46		5.25	11.56
30	1.10	2.40		4.71	10.35
40	1.07	2.33	Simple automatic non-condensing.	3.56	7.84
50	1.04	2.29		3.37	7.41
60	1.01	2.24		3.26	7.16
80	.98	2.18		3.15	6.97
100	.96	2.12		3.12	6.87
150	.94	2.07	Compound condensing.	1.75	3.85
200	.92	2.02		1.69	3.71
300	.90	1.98		1.62	3.60
400	.88	1.94		1.56	3.44
500	.86	1.89	Compound condensing: water-tube boilers.	1.39	3.05
750	.82	1.81		1.39	3.05
1000	.76	1.72		1.39	3.05

PART XII.

SAVINGS.

In Oshawa, at the present time, the probable amount of steam power which could be economically replaced by electric installations is 1,500 H.P., costing annually, in operating expenses alone, apart from heating, etc., about $52,500. The amount of electric power necessary to replace this would be the 3-4 load of table XIII. or

1,368 H.P., costing $40,589, showing a yearly saving, to power users alone, of $11,919, besides cheap power for lighting and pumping.

In Kingston it is estimated that 2,062 H.P., costing $60,190, could replace about 2,400 H.P., costing in operation expenses alone $89,200, a saving, to power users alone, of $29,100 per year, besides cheap power for lighting and pumping.

It may be confidently predicted that the above estimated savings would even be exceeded in actual practice, because of two considerations: first, the difference between the actual total electric power to be used and the steam power displaced by it would be even greater than shown due to overlapping, limited hour contracts, etc.: and second, taking the cost of electric power as for 10-hour power, (the displaced steam power being for the same period) the remaining idle capacity, over and above that used for pumping and lighting, could be utilized throughout the remainder of the day, through any possible channels at a merely nominal cost.

Hydro-Electric Power Commission

OF THE

Province of Ontario

THIRD REPORT

LAKE HURON AND GEORGIAN BAY DISTRICT

Printed by Order of the Legislative Assembly of Ontario,
September 10th, 1906

COMMISSION.

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THIRD REPORT.

LAKE HURON AND GEORGIAN BAY DISTRICT.

To his Honour,

The Lieutenant-Governor of Ontario:—

The undersigned Commissioners appointed by your Honour by Commission bearing date the 26th day of January, 1906, beg leave to submit the following report, as their third report upon the matters authorized and directed to be enquired into.

Your Commissioners made enquiries and obtained information from various sources, but did not find it necessary to hold formal sittings in this district, as the information which they have obtained has been given freely to members of their engineering staff, who have thoroughly canvassed this district both as to its hydraulic possibilities and its present industrial demands.

Your Commissioners have forborne to give in detail the names of their informants or the particulars of the information acquired from them, but have used the knowledge and facts so acquired for the purposes of computation, comparison, etc., and for the production of the results which they have now the honour to report.

The detailed scientific and technical information obtained has been tabulated and arranged by the Engineer employed by your Commissioners and is contained in his report which is submitted as an appendix hereto.

The following are the matters on which your Commissioners were authorized and directed to report, with the report upon each subjoined:—

DEMAND FOR ELECTRIC POWER.

(1) "*The present and probable demand for hydraulic and electrical power in the various districts capable of being supplied from the different waterpowers within the jurisdiction of the Province of Ontario.*"

In this third report your Commissioners deal with that portion of Ontario bounded on the west by Lake Huron and Georgian Bay, and on the south, east and north by the districts covered by the Niagara and Trent reports already issued and by the watershed of the Ottawa River, and which, for the purposes of this report, may be called, The Lake Huron and Georgian Bay District. For convenience, the towns in this district have been assembled into four groups,

although the specific transmission schemes estimated upon do not apply to the groups as so made up, the subdivisions being geographical only.

The demand for electrical power will, in almost all cases, depend upon the relative cost of electricity as compared with that of steam, gas or other local source of power. The cost of electricity is dependent upon the distance over which it is transmitted and upon the quantity transmitted. As it is only feasible to transmit the power in large quantities, trunk transmission lines capable of carrying large quantities must be constructed at the outset; therefore the cost increases with the distance, and a point is eventually reached at such a distance from the generating station that electrical can no longer compete with steam or other local power.

Again the exhaust steam and heat from the steam plant of some factories is used in the process of manufacture, and it could not be expected that electricity would be adopted by manufacturers of this class for power only, as their production of steam and heat for manufacturing purposes apart from power would increase rather than diminish their expenses; and in many instances waste material is used in the production of steam; such industries have been excluded from the consideration of the extent of the market at present in sight. The capital cost of abandoning steam plants would also, in many cases, be considerable, and the ability of small users of power to bear this loss must always be a factor in the finding of a market.

Experience shows that where the distribution is controlled by private corporations, the distribution area remains restricted, and from the information obtained by your Commissioners they are able to say that the trend of affairs with private Corporations has been, not to compete for business and thus keep down prices to consumers, but to amalgamate or otherwise destroy competition, and then to fix the prices according to the slight saving which they may be able to induce particular customers to make. The natural result of this has been to force individual consumers, where the circumstances justified it, to instal generating plants of their own, or to adhere to existing methods, rather than to place themselves at the mercy of large combinations formed for the purpose of preventing competition and keeping up the price of electrical power.

As a result, however, of your Commissioners' enquiries in the various manufacturing centres of this district as to the present and probable market for electric power, it appears that under favourable conditions a total demand of 16,000 H.P. is at present existent. Of this total a considerable proportion can be supplied locally, or is already supplied locally or by transmission systems already constructed as indicated in the engineer's appendix. Again in some small scattered towns at a distance from water-powers there does not appear to be any opportunity to meet the small probable demands.

Aside from these, however, the power market dealt with in the Engineer's report totals some 12,800 H.P., the hydraulic supply for which is limited and could not take care of large increments, either industrial or for the operation of electric railways. This may become of importance in relation to the distribution of power from the Severn River, for, should Midland or Victoria Harbour make large demands for power beyond the market already in sight, either the supply of electric power to Meaford and Owen Sound would have to be abandoned or else further water-powers on the Moon or Muskoka River, some 10 to 15 miles north of the Big Chute of the Severn River, could be developed and operated in conjunction with those already studied at Big Chute and Eugenia Falls.

In connection with the Engineer's report recommending a common operation of the above mentioned water-powers it should be noted that the Georgian Bay Power Co., is already doing some work at Eugenia Falls, and it is hoped that this work will be carried on with a view to the future, by constructing large head works and pondage and installing machinery in large units so that allied operation with Big Chute power may become practicable.

Your Commissioners are convinced that there is now a market for the amounts of power above stated, and therefore, that if deliveries are based on 4% interest, the prices indicated in the Engineer's report can be made to the various municipalities as soon as the necessary works are constructed.

UNDEVELOPED LOCATIONS.

(2) "*The location, capacity, and capital cost of development of the various water-powers within the legislative jurisdiction of the Province of Ontario at present undeveloped, but whose development is required to supply the present and probable needs of the surrounding districts, and to ascertain the cost of the attendant transmission plant necessary to the utilization of electrical and hydraulic powers to be provided from the aforesaid water-powers within the respective surrounding districts.*"

A systematic tabulation of the water-powers of the various rivers in this district based upon gaugings and meterings, supplemented by information derived from other sources, has been carried out during the past year, and although more minute information, particularly with reference to dry weather flow, could be obtained by continuing the work, it is felt that a fairly accurate hydraulic knowledge of the district has been obtained.

In the southern portion of this district the rivers do not possess natural storage, and to develop such beyond that required for daily

variations of load is financially impracticable; thus for water power developments in this area the cost per horse power of dry weather capacity will be high and there will be a tendency to instal more machinery than can be operated during low water periods, the deficiency being made up in some cases by auxiliary steam equipment.

The proposed development on the Maitland river is now being promoted by the Maitland River Power Co. and there is already a small power plant near the mouth of the Saugeen River which would be abandoned in case the larger one were gone on with.

Also at Eugenia Falls a Company is now commencing construction, and it is much to be desired that the development at the Big Chute of the Severn River should be constructed by allied interests tending to ultimate economy in serving the Georgian Bay towns within transmission distance from these two water powers.

North of the Severn River many good natural water powers exist and they will doubtless be developed from time to time as needs arise but at the present time the only town of importance not yet supplied or which has not water power in its vicinity is North Bay, for which a suggested source is the South River, although a much larger development could be made at the Chaudiere Falls of the French River, involving, however, a very long transmission not warranted by the present demand for power. It is considered that the undeveloped powers on the Sturgeon River will be required in the future at Sturgeon Falls, and that the water powers of the Mattawa are not available for development at present owing to the Dominion Government having now under consideration the Georgian Bay Ship Canal which might require the whole dry weather flow of this river for canal purposes. As shown in the Engineer's report, Table V, there are many undeveloped locations of considerable magnitude for whose power there is at present no near market; these are located on the Moon, Muskoka, Maganetawan, French and Wahnapitæ Rivers. The natural uses to which these powers might some day be devoted would be pulp grinding, wood working manufactures, or ultimately the operating of railways now operated by steam.

Your Commissioners, having considered the present requirements of the district, herewith present detailed estimates of the capital costs and annual charges of five hydro-electric developments of a total nominal capacity 9,950 H.P. for which see Part IV of the Engineer's report; and, in connection therewith, have caused careful studies to be made, and now present detailed estimates of the capital costs and annual charges, etc., of transmission systems and substations necessary to deliver this power to various municipalities, and also some 3,900 additional horse power from Niagara Falls to meet a demand for power in localities which it has not been found feasible to supply from water powers of this district. Part V of the Engineer's report contains this information.

RATES AND PRICES.

(3) *"To ascertain the rates or prices that would require to be charged the various classes of consumers of hydraulic or electrical power within the respective districts in order to meet all expenditure of maintenance and operation."*

The ascertainment of the rates that would require to be charged for electrical power in order to meet expenditure of maintenance and operation is based upon the cost of necessary plant for future calls upon it, original cost of construction, cost of maintenance and operation, and the probable market for electrical power, ascertained from local enquiries.

In order to ascertain the cost of delivering electrical power in large quantities at particular distances, your Commissioners have made computations with respect to all the municipalities (as localities and not as corporate bodies) which could be conveniently and economically supplied from five generating plants through transmission systems and sub-stations estimated on in Part V of the Engineer's report, supplemented by some additional power from Niagara Falls. It should be particularly noted that the basis of estimate is not the total present power consumed in the various manufacturing centres; but that portion which the Commission's Engineers, after consideration, denote as being probably available as customers, if electrical power were offered at reasonable rates.

The calculations have been three-fold:

1st—Present available market plus 25% arbitrary increase to allow for growth until such time as installations of transmission systems can be completed.

2nd—75% of this arbitrary total.

4th—50% of this arbitrary total.

Your Commissioners call attention to the fact, however, that when electricity is delivered at a municipal sub-station, as above, the cost of distribution among the consumers within such municipality must be added to this price in order to determine the cost to the individual municipal consumer.

In order to illustrate the cost of distributing power delivered at a sub-station your Commissioners have caused estimate to be made for a distribution system for the town of Collingwood as typical for towns in this district, and in Part VI of the Engineer's report will be found the results obtained, but it must be understood that local conditions, the proportionate amounts of lighting and power, and the variety of industries, hours of operation, etc., all point to the necessity of special local studies being made for each municipality.

Table XXII, Part V, also gives data in regard to the cost of supplying a particular customer with power at a considerable distance from a sub-station, the total cost to such a consumer being the sub-station cost added to the secondary cost given in the table.

SAVINGS.

(4) "*To enquire into and ascertain the annual savings accruing to the consumers in the various districts aforesaid by the substitution of the rates or prices in the next preceding paragraph for the rates paid at present in the said district so far as the Commissioners may be able to ascertain or estimate them.*"

The estimated savings obtained by comparing the present conditions under steam operation with those obtainable by using electrical power supplied on the basis of the engineer's estimate is given in Part XII. for the town of Collingwood, as typical of this district; it must be understood, however, that this is on a 4% basis, and will not hold true if the electrical power is transmitted and distributed by private companies from, or including the generating station, as these companies will only make such rates as will barely induce consumers to change from steam to electrical operation by reason of greater cleanliness, convenience, etc.

The annual amount of savings which might accrue is very difficult to estimate because each town has its peculiarities. If some industries could be encouraged sufficiently by cheap power they might operate 24 hours per day; others might be willing to give limited hour contracts for the winter season; and the town pumping, if done by the municipality, and where reservoir capacity is available, might also be done chiefly by night. All these factors have such an intimate bearing on the solution that any estimate can only be considered approximate. However, the estimates given in Part XII. of the Engineer's report are considered to be conservative.

CAPITAL COST OF UNDERTAKINGS.

(5) "*To enquire into and ascertain the cash capital cost of the hydraulic and electrical power undertakings of existing companies located within the Province of Ontario, the capacity and state of development thereof.*"

Your Commissioners considered that to enquire into the capital costs of ordinary electric lighting stations operated by water power adjacent to its distributing area would not be of any particular value for this report, as the evident intention and aim of the Commission's enquiries were to determine these matters with respect to larger undertakings, generating electrical energy both for purposes of power and light, and transmitting the same some distance.

The undertakings at present doing a business of this character in this district are situated at Sturgeon Falls, Sudbury, Bracebridge, and Orillia.

Sturgeon Falls electric installation is made by the Imperial Paper Co., and outside of some 210 H.P. for town lighting distributes 830 H.P. for operation in its own mills. The cost of this installation would be difficult to determine outside of machinery costs, as it is only a portion of a much larger installation for pulp grinding direct by turbines.

Sudbury is supplied with its electric power from the Wahnapitae River some 10 miles distant. The power plant is built with permanent works of 4,000 H.P. capacity, power house of 2,130 H.P. capacity and generating machinery of 1,065 H.P. capacity, it delivers at the present time 200 H.P. in Sudbury. The present cost is $120,000.00 including transmission system and transformer stations.

Bracebridge owns a municipal power station of 665 H.P. from which at the present time is sold some 600 H.P. The capital cost to date has been $75.500.

Orillia owns a municipal power station of 2,400 H.P. capacity with machinery installed for 1,600 H.P. The sales at the present time being close to the capacity, and the installation of the 800 H.P. additional of machinery is now in progress. The complete cost to date of power station and transmission system, with some distribution is $250,000.

The above described constructions are none of great magnitude, but as they are all naturally easy developments, the capital cost per H.P. and annual charges are moderate except in the case of the Ragged Rapids plant of the town of Orillia which, owing to unfortunate incidents in connection with construction, has cost more than it should have cost.

POWER SUPPLIED AND UNDER CONTRACT BY THE EXISTING COMPANIES.

(a) "*The quantities supplied and contracted for and the rates charged and to be charged under such contracts by these companies for hydraulic and electrical power.*"

In Part II. of the Engineer's report, Table V., will be found listed the amount of machinery installed at various points. It will be noted that in most cases the installations are for flour or for other mill work or for generation of electric energy for town lighting. In only three or four instances are any considerable amounts of electrical energy supplied for power purposes.

The prices or rates charged for power and light in various municipalities are set forth in Part IX. It will be noted that the charges for light by municipal plants are uniformly lower than those under private control and that the price for power at Bracebridge and Orillia is much less than at Sudbury where a privately owned power Company supplies power to the town.

APPRAISEMENT OF UNDERTAKINGS.

(b) "*The actual present value of the said undertakings, or such of them as may be required, after making such fair and reasonable allowances for existing conditions as in the judgment of the Commissioners seems necessary or expedient.*"

See Part V. of Commissioners' report.

(c) "*To estimate the capital outlay, if any, necessary to complete these undertakings.*"

At the present time the town of Orillia is proceeding to expend some $80,000 additional in the construction of a permanent dam and increase of generating machinery from 1,600 H.P. to 2,400 H.P.

The town of Bracebridge is expending $14,000 in increasing its generating capacity from 330 H.P. to 660 H.P.

The Wahnapitae Power Co. can when desired add to its machinery capacity increasing it from 1,065 H.P. to 2,130 H.P. by an expenditure of about $18,000.

At Eugenia Falls, on the Beaver River construction is just being commenced by the Georgian Bay Power Co., and near Goderich, on the Maitland River, the Maitland Power Co. is promoting the construction of the power plant outlined in Part V. of the Engineer's report.

CONCLUDING REMARKS.

Your Commissioners respectfully submit that in the thickly settled portions of this district water powers are scarce and limited, and valuable, a demand exists now for all the power which can be conveniently produced; in the near future demands will be made, in all probability, on the water powers of the Muskoka River for transmission to supplement the available power of the Severn and Beaver Rivers. It therefore is imperative that the water powers of the Severn, Muskoka, or other rivers not yet leased by the Crown, be retained for the use of the many municipalities which must, for all time, depend on these sources for whatever electrical energy they may obtain from water power, and should any lease of water power be granted in the future such lease should specify the rates at which the Hydro-Electric Power Commission may obtain electric power in

a condition and quantity at the generating plants ready for transmission, or at the points of delivery in the various municipalities.

This is particularly applicable with respect to the Georgian Bay towns where, if any widespread benefit is to be obtained, the concerted action of all the municipalities interested is necessary, as a private company would be interested in selling as much of the power as possible in those towns located near the water power, at rates which would approach as nearly as possible to coal produced rates; thus giving a maximum of profit to the Company and a minimum of benefit to the customers, leaving the more distant towns for all time without any benefit.

All of which is respectfully submitted.

(Sgd.) Adam Beck,
Chairman.
(Sgd.) George Pattinson.
(Sgd.) John Milne.

Toronto, September 10th, 1906.

APPENDIX

TO

THIRD REPORT

Lake Huron and Georgian Bay District

ENGINEER'S REPORT

ON

THE GENERATION, TRANSMISSION AND DISTRIBUTION OF ELECTRIC POWER

Honourable Adam Beck,

Chairman of the Hydro-Electric Power Commission:

Dear Sir,—

Herewith find my report on the Lake Huron and Georgian Bay district, extending as far north as Wahnapitae River and the town of Sudbury.

The report deals with the present demand for power within economical transmission distance of various water powers, and with the cost of generating and transmitting electrical energy within this area, based on 4% return on investment.

Yours respectfully,

CECIL B. SMITH,
Chief Engineer.

Toronto, Canada,
August 23rd, 1906.

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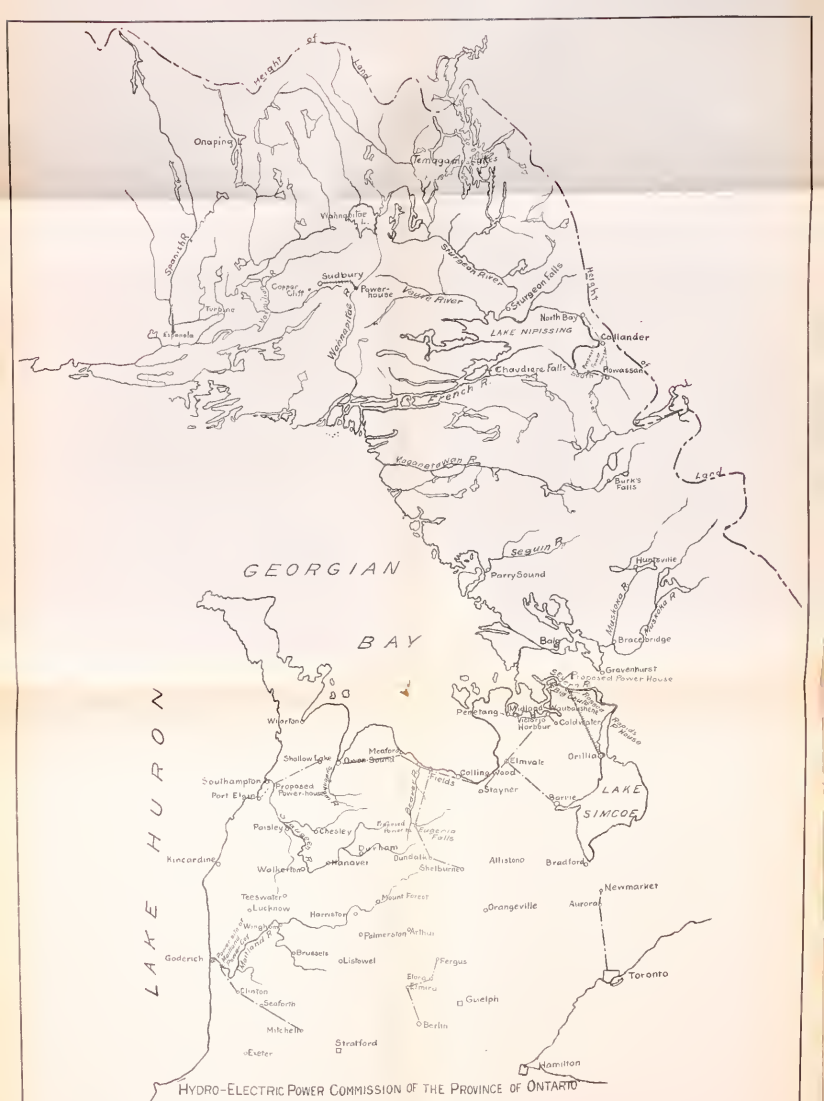

HYDRO-ELECTRIC POWER COMMISSION OF THE PROVINCE OF ONTARIO

Plan of

LAKE HURON AND GEORGIAN BAY DISTRICT

Showing the Location of

WATER-POWERS AND ADJACENT INDUSTRIAL CENTRES

Scale:- 15 miles to the inch.

Transmission Lines constructed .....

" proposed — · —

PART I.

GEOGRAPHICAL SUB-DIVISIONS.

In that portion of Ontario adjacent to Lake Huron and Georgian Bay, and over the interior of western Ontario, north of the district already covered by the Niagara Report, there is a large number of small towns scattered somewhat uniformly over the entire area as far north as the Severn River, while north of this there is a very sparse population with few towns, but adjacent to several of which are found water-powers sufficiently extensive to supply all their present needs.

The water-powers of the southern portion of this district are not very extensive and are widely scattered, leaving the central or interior territory at a disadvantage as regards delivery of electric power at reasonable rates, not only because of distance from source of supply, but also because of the small demand existing at any one point, making transmission relatively expensive, and even, in some cases, quite impracticable under present conditions.

In view of the above described conditions it has been found necessary to extend somewhat the sphere of influence of Niagara Falls, as will be noted later on, and it is proposed to carry a secondary transmission line from Berlin to meet the requirements of Elmira, Elora and Fergus, and from Toronto to Aurora and Newmarket.

PART II.

DEMANDS FOR POWER.

As a basis for estimates a full canvass was made by expert assistants in each town of this district. In this canvass care was taken to determine whether or not the consumer would be likely to adopt electric power if it were available at reasonable rates; the canvass included also present users of hydraulic and electric power. In the tables following, these various classes of consumers are tabulated, so that an estimate can be arrived at of the market available in the imme-

diate future for electric power, and in Tables I, II, III and IV this information is set forth in detail.

The map accompanying this report indicates the location of the chief water-powers on the Wahnapitae, Sturgeon, French, South, Muskoka, Severn, Beaver, Saugeen and Maitland Rivers, and, as shown thereon, specific transmission schemes have been adopted by which certain of the present available markets may be supplied from these water-powers.

Detailed estimates, etc., in connection with these transmission schemes will be found worked out in this report.

It will be noted that many of the smaller towns have not been taken into consideration, in some cases because the present consumption would not warrant the necessary expenditure, in some because the towns are already partially or entirely supplied locally, and in others because the amount of water-power available has not been found sufficient to meet all probable demands.

TABLE I.

POWER CONDITIONS.

INLAND TOWNS.

Municipality	Pop.	Total amount power used. H.P.	Amount available for electric installation. H.P.	Suggested or present source of power.
Newmarket	2700	1050	500	Niagara River.
Aurora	2000	410	300	" "
Fergus	1600	275	150	" "
Elora	1400	305	100	" "
Elmira	1200	350	300	" "
Exeter	1800	322	250	.....
Mitchell	2200	305	200	Maitland River.
Seaforth	2500	475	350	" "
Clinton	2800	410	200	" "
Brussels	1400	290	175	" " (local)
Wingham	2400	440	200	" " (local)
Listowel	2500	465	400	.....
Palmerston	2700	350	180	.....
Arthur	1300	225	200	.....
Harriston	1800	270	150	.....
Mount Forest	2400	315	100	.....
Dundalk, Shelburne	2100	400	300	Beaver River.
Alliston	1300	350	....	.....
Barrie	7000	940	500	Severn River.
Durham	1700	900	600	Saugeen River (local)
Hanover	1800	550	....	" " "
Walkerton	3000	150	....	" " "
Teeswater	1300	285	65	" " "
Lucknow	1100	286	150	Nine Mile River "
Paisley	1000	200	....	Saugeen River "
Chesley	1800	340	....	" " "
Orillia	6000	1525	1100	Severn River.

TABLE II.

POWER CONDITIONS.

MUSKOKA, PARRY SOUND AND NIPISSING DISTRICTS.

Municipality.	Pop.	Total amount power used. H.P.	Amount available for electric installation H.P.	Suggested or present source of power.
Gravenhurst	2200	235	200	Muskoka River.
Bracebridge	2500	1240	660	" " (local)
Huntsville	2500	1220	220	" "
Burk's Falls	800	575	150	Maganetawan River.
Parry Sound	3500	1135	60	Sequin River (local)
North Bay	3750	500	450	South River.
Sturgeon Falls	3000	6500	210	Sturgeon River (local)
Sudbury	2400	260	210	Wahnapitae River.

TABLE III.

POWER CONDITIONS.

LAKE HURON TOWNS.

Municipality.	Pop.	Total amount power used. H.P.	Amount available for electric installation H.P.	Suggested or present source of power.
Goderich	4300	1450	500	Maitland River.
Kincardine	2800	450	300	.....
Port Elgin	1500	....	100	Saugeen River.
Southampton	1800	400	100	" "

TABLE IV.

POWER CONDITIONS.

GEORGIAN BAY TOWNS.

Municipality.	Pop.	Total amount power used. H.P.	Amount available for electric installation H.P.	Suggested or present source of power.
Wiarton	2400	1200	200	.....
Shallow Lake	600	1000	700	Saugeen River.
Owen Sound	10000	3750	2000	Beaver and Severn Rivers
Meaford	2800	700	250	" " " "
Collingwood	7000	1650	1000	" " " "
Penetang	2800	600	200	" " " "
Midland	3500	1400	650	" " " "
Victoria Harbour	400	600	300	" " " "
Waubaushene	700	700 }	150	" " " "
Coldwater	650	50 }		

PART III.

SOURCES OF HYDRO-ELECTRIC POWER.

In the southern inland portion of this district water-powers are either very limited in extent or entirely absent, as the rivers all flow from a high table-land lacking in storage through a well-cleared country without important declivities. It is only near the mouths of rivers in this portion of the district that water-powers of any extent are met with.

Further northward, however, the Severn, Muskoka, Maganetawan, French, Sturgeon and Wahnapitae Rivers have entirely different characteristics, with their sources abounding in lakes and still practically in virgin forest, the result of which is that the water-powers on these rivers are both extensive and valuable, and have already been developed to a considerable extent in the cases of Orillia, Bracebridge, Sturgeon Falls and Sudbury.

In the following table is given the uniform low water flow only, but it should be understood that in all cases enough local pondage can be obtained above the headworks to provide for a considerably increased peak capacity. It is not generally feasible, however, to obtain storage sufficient to materially augment the natural dry weather flow over a greater period than that required to take care of the daily variation in load demands.

TABLE V.

WATER-POWERS IN SOUTH-WESTERN ONTARIO, ON RIVERS TRIBUTARY TO LAKE HURON AND GEORGIAN BAY AS FAR NORTH AS THE FRENCH RIVER.

Water-Power	Head Ft.	Estimated low-water flow, c.f.s.	Minimum 24-hour power, H.P.	Present installation H.P.	Remarks
Maitland River:					
Goderich:					
Piper's	30	140	380	....	Undeveloped; storage for 24 hours.
Black Hole	80	140	1020	....	Proposed development of Maitland R. P. Co.; storage for 24 hours.
Wingham:					
Lower dam	15	32	53	200	Electric light plant; steam auxiliary for 5 months.
Upper dam	10	32	35	130	Flour mill and pump-house; steam for 5 months.
Saugeen River: (main)					
Southampton:					
Denny's dam	13	360	430	200	Saugeen Light & Power Co.'s development.
Possible development	40	360	1310	....	Dam to drown out Denny's, good storage for 24 hours.
Rapids above Paisley	8	....	180	....	.....
Rapids 2½ miles below Walkerton	10	....	225	....	.....
Walkerton:					
Truar's dam	10	250	225	500	Entirely developed.
Rapids above Walkerton	10	...	225	....	.....
Maple Hill	9	....	200	....	Hanover electric light plant; entirely developed.
Hanover	18	245	400	600	.....
Saugeen River, Locherby's Creek:					
Paisley:					
Kissick's dam	12	14	15	100	Paisley electric light plant.
Chesley	10	14	12	250	Crook Bros., furniture; electric light plant (limited daily use .
Rocky Saugeen River·					
Aberdeen	17	70	108	75	Durham electric light plant.
Glen Roden	17	70	108	....	Saw mill.
Hayworth's Falls	31	70	195	....	Markdale electric light plant.
do., possible	60	70	380	....	Possible maximum development.
Traveston	18	70	110	....	Flour mill.
do., possible	50	70	310	....	Possible maximum development.

Water-Power	Head Ft.	Estimated low-water flow, c.f.s.	Minimum 24-hour power, H.P.	Present installation H.P.	Remarks
Muddy Saugeen River:					
Dalgleish's Rapids	40	....	180	....	
Durham:					
McKechnie's dam	13	50	60	80	Flour mill.
do.	12	50	55	....	Undeveloped; below mill.
McGowan's dam	20	50	90	60	Flour mill.
Purdy's Mill	15	30	40	....	
Priceville	10	20	18	....	
Sauble River:					
Sauble Falls	18	55	90	....	Saw Mill.
Sydenham River:					
Owen Sound:					
Woollen mill	15	25	35	140	
Electric Light	33	25	75	125	
Saw Mill	14	25	32	....	
Inglis mill	37	25	84	....	
Beaver River:					
Eugenia Falls	420	30	1080	....	Proposed development of Georgian Bay P. Co.
do., included in above	17	30	46	....	Flesherton electric light plant.
Nottawasaga River:					
Creemore	20	30	54	150	Grist mill and electric lighting plant
Lavender Falls	64	15	90	....	Undeveloped.
Glencairn	25	32	72	....	
Horning's Mills	60	10	54	....	Grist mill.
do.	75	10	68	....	42ft. developed.
do.	125	22	250	....	2 miles below village.
Alliston	14	40	52	75	Grist mill; electric plant.
The Fishery	10	80	72	....	Undeveloped.
Severn River:					
Port Severn	11	750	750	....	
Little Chute	10	710	650	....	
Big Chute	52	710	3350	....	
Ragged Rapids	35	633	2020	1600	Orillia electric light and power plant.
Moon River:					
High Falls } Twin Falls	60	630	3300	....	
Curtain Chute	6	630	330	....	
Seven Sisters Rapids	20	630	1100	....	
Knife Rapids	9	630	510	....	
Annie Rooney Rapids	8	630	460	....	
Island Portage	15	630	860	....	
Muskoka River:					
Moon Chute	10	840	765	....	
Bala Falls	20	840	1530	....	
Muskoka River, North Branch:					
Bracebridge Falls	51	330	1530	1025	Municipal and manufacturing.
Wolfram's Falls	41	330	1230	....	
High Falls	44	330	1320	....	
Muskoka River, South Branch:					
South Falls	115	260	2700	....	
Catwohey's Falls	35	260	820	....	
Seguin River:					
Parry Sound	15	100	140	240	Parry Sound Lumber Co.
do. do.	18	100	160	200	Electric lighting plant.
Maganetawan River:					
Rapids above Byng Inlet	10	375	340	....	
Chute	15	375	510	....	
Farm Rapids } Chute	49 } 6	300	1500	....	
E. Snye dam	14	300	380	....	
Mountain Portage	8	300	220	....	
Canal Rapids } Deer Lake Dam	18 } 9	300	740	....	
Lower Burnt Chute	38	260	900	....	
Upper Burnt Chute	30	260	710	....	
Jacob's Rapids	15	250	340	....	
Ross' Rapids	7	240	150	....	
Poverty Bay Rapids	19	240	410	....	
Ahmic Lake Dam and Kneopfle's Rapids	22	240	480	....	
Maganetawan	10	140	130	100	Grist and saw mill.
Burk's Falls	28	100	250	500	Knight Bros.

Water-Power	Head Ft.	Estimated low-water flow, c.f.s.	Minimum 24-hour power, H.P.	Present installation H.P.	Remarks
Maganetawan River, North Branch:					
Burk's Falls	23	40	80	....	
French River:					
Dalle's Rapids	4½	....	....	....	
Recollet	7	1600	1000	....	
Five Mile Rapids	19	1600	2750	....	
Chaudiere	25	1600	3650	....	
South River:					
Chapman's Chute and Rapids	27	110	270	....	
McNab's Chute	43	110	780	....	
Campbell's Chute	35				
Powassan Chute	32	90	260	....	
Ragged Chute	22	90	180	....	
South River Station	70	40	250	....	
Sturgeon River:					
Sturgeon Falls	38	910	3150	6500	Imperial Paper Co.
Sandy Falls	8	910	660	....	
Smoky Falls	28	840	2140	....	
Wahnapitae River:					
Secord Township	35	510	1600	....	
do.	37	510	1600	....	
Wahnapitae	54	440	2000	1065	Wahnapitae Power Co.

PART IV.

GENERATION OF POWER.

At the present time there is a large number of small local developments providing electric light and small amounts of power to local consumers, as will be noted by reference to the fifth column, Table V. Of these the most extensive are the developments at Bracebridge, which deliver about 1,000 h.p., all consumed locally.

The only developments in this district which generate electric power and transmit at high potential, are those constructed (a) by the town of Orillia on the Severn River at Ragged Rapids, twenty miles distant, 22,000 volts; and (b) on the Wahnapitae River for Sudbury, ten miles distant, 22,500 volts. In carrying out the construction of the dam, etc., at Ragged Rapids, considerably greater expense was incurred by Orillia than that at first contemplated, and the capitalization at the present time, including some items for water-works and for local distribution, amounts to $250,000 for an installation of 1,600 h.p. in three units of 800, 400 and 400 h.p. respectively; and further expenditures are now contemplated for the construction of a permanent dam and increase of machinery equipment to a total capacity of 2,400 h.p., at a probable cost of $80,000 additional. In spite of excessive investment per h.p., the town is able to furnish power and light at very reasonable rates, as will be seen by reference to Table XXIV. The

Wahnapitae Power Company has installed a plant on the Wahnapitae River, ten miles from Sudbury, and proposes an ultimate development of 3,200 h.p., with one spare unit additional. The present equipment is one of 800 k.w. in one unit, with a three-phase transmission to Sudbury, where some 200 h.p. is now marketed.

In this district 60-cycle frequency has been chosen for developments estimated upon, owing to the fact that a considerable number of installations are already operating at 60 cycles, and that this is, for lighting purposes, the frequency usually adopted; further, in that section of the district where electric railways are probable, and for which low frequency is desirable, the supply of hydraulic power will be altogether required for other purposes, such as lighting and small motor loads.

A careful study has been made of the present probable demands for electric power in relation to possible water-power developments capable of supplying these demands, and five developments have appeared to be worthy of serious consideration: namely, (1) On the Maitland River near Goderich, 80 feet head; (2) on the Saugeen River at Southampton, 40 feet head; (3) Eugenia Falls, on the Beaver River, 420 feet head; (4) Big Chute, on the Severn River, 52 feet head; and (5) on the South River near Nipissing, 85 feet head.

(1) *Maitland River Development.*—Some four miles east of Goderich on the Maitland River at the Ox Bow a development of 80 feet head can be obtained by the construction of a rather expensive dam, which will provide storage sufficient to take care of any reasonable daily peak load within the limit of the temporary overload capacity.

Surveys and estimates have been made by engineers on behalf of the Maitland River Power Company, and the reports in connection therewith have been examined by an engineer of the Commission, along with studies at the proposed development point, and close estimates of capital cost and annual charges will be found in Tables VI and VII, following.

(2) *Saugeen River Development.*—At Southampton there is at present a small development made by the Saugeen Light and Power Company under 13 feet head, amounting to some 200 h.p., and it is proposed to construct a dam below the Indian Reserve creating a development under 40 feet head, which would drown out the present one above mentioned.

The 24-hour capacity of this plant at low water would be about 1,200 h.p. electrical energy, and a suggested development, as shown in Tables VI and VII, is for 1,333 h.p. net, the storage created by the dam being sufficient to take care of any reasonable daily peak load up to the overload capacity of the generators.

(3) *Beaver River (Eugenia Falls).*—The development proposed at this point, as an independent plant, would probably be for about

1,000 h.p., which is the estimated 24-hour low-water capacity, but by combining this development with that on the Severn River, about to be described, it is feasible to instal at Eugenia Falls an equipment of 2,267 h.p., with a spare unit of 1,133 added. By this combination, making use of storage capacity, which can easily be created, the above installation can be employed for carrying all the excess of total load in the district dependent on these two plants above 4,000 h.p., continuous power to be drawn from the Severn River development. It will readily be seen that this will reduce operating expenses for the combined system by allowing complete shutting down of this plant for at least 12 hours per day and over Sunday.

(4) *Severn River (Big Chute).*—A development at this point will be less expensive than ordinarily, owing to the small investment necessary for headworks and canal. Although the power available during an occasional low water period may fall slightly below 4,000 h.p., this amount can be safely depended upon during ordinary years, and the estimates are for works of this capacity, with the usual reserve unit. It will be noted in Table VII that estimates of annual charges are given (1) for this development alone, also (2) combined with Eugenia Falls, the idea being that at first the whole district, ultimately to be served by the two power plants just described, can be taken care of by the Severn River development alone. As soon as the market created becomes too large for the capacity of this plant, the Beaver River development would be undertaken to supply the increased demands, working, as just described in sub-section (3), as a peak load carrier for only a portion of each day.

(5) On the South River a small development has been estimated on, for the supply of the industrial demands of North Bay, which might also furnish lighting current for Powassan and Callander.

TABLE VI.

ESTIMATED CAPITAL COST OF POWER DEVELOPMENTS.

Location of water-power.	Net amount of power to be developed, H.P.	Total capital cost.	Cost per H.P.
Maitland River	1,600	$325,000	$203.12
Saugeen River	1,333	250,000	187.53
Beaver River (Eugenia Falls)	2,267	291,000	128.28
Severn River (Big Chute)	4,000	350,000	87.50
South River	750	115,000	153.33

The capital cost in each case includes step-up transformer stations, one reserve generating unit in excess of each of the above-mentioned capacities, and a spare transformer in each station.

TABLE VII.

ESTIMATED ANNUAL CHARGES ON FULLY DEVELOPED GENERATING PLANTS.

ITEMS	Maitland River	Saugeen River.	South River.	Severn River Big Chute	Severn and Beaver Rivers combined.
Operating expenses, including administration.....	$5,665	$4,840	$4,100	$17,433	$23,713
Maintenance and repairs....	2,754	3,247	2,620	8,571	13,968
Replacement fund.....	2,755	3,247	2,620	8,571	13,968
Interest at 4%.....	13,000	9,984	4,534	14,000	25,640
Total annual charges.....	$24,174	$21,318	$13,874	$48,575	$77,289

The total annual charges on the Maitland River generating plant, including step-up transformer station are divided as follows: Goderich, 692 h.p., low-tension power, $9,298, or $13.44 per h.p. per annum, Clinton, Seaforth and Mitchell, 990 h.p., high-tension power, $14,876, or $15.03 per h.p. per annum.

The charges on the Saugeen River generating and step-up transforming plant are assessed as follows:

Southampton and Port Elgin, 450 h.p., low-tension power, $7,080, or $15.71 per h.p. per annum.

NOTE.—The 450 h.p. for Southampton and Port Elgin (250 and 200 respectively) is considered to represent the sum of the market now supplied and that available for electric power, since it is considered that the new hydro-electric plant will necessitate the removal of the present one.

Shallow Lake, 770 h.p., high-tension power, $14,238, or $18.49 per h.p.

PART V.

TRANSMISSION OF POWER.

In connection with the five hydraulic developments on the Maitland River, Saugeen River, Beaver River, Severn River and South River, detailed estimates of which have been given in Part IV, four main transmission schemes have been chosen as apparently best meeting present demands, and detailed estimates of these have been prepared with the following results:—

(1) The supply of power to Goderich, Clinton, Seaforth and Mitchell is contemplated from the development on the Maitland River. The scheme outlined involves transmission at generator voltage (2,200 volts, 60-cycle) to Goderich, but stepping up to 22,000 volts for transmission to Clinton, Seaforth and Mitchell.

A high class wooden pole line upon the highways, with telephone wires upon the same poles, is considered as suitable for such a distance.

The table of transmission details shows the capital cost and annual charges on the transmission lines from the step-up transformer station to the step-down stations on the outskirts of the municipalities, and from the power house to Goderich, the service for which requires no transformation. The annual charges include depreciation and repairs, and the item called "Engineering and contingencies," includes interest during construction. The transmission charges are considered as fixed for all loads within the capacity of the line.

The table of transformation details gives particulars concerning the proposed transformer stations. The step-up station building would be built full size at the outset, but equipment would be installed as required. In the case of Seaforth, one set of transformers and equipment would be installed for half-load, so arranged that when this capacity is exceeded the full equipment would be installed. In the other two cases, no division of equipment is considered feasible, and the charges are, therefore, fixed for all loads. As in previous reports, full load is 25 per cent. increase over the present estimated demand. The transformation charges provide for municipal taxes on building, insurance, depreciation, and 20 per cent. for engineering, contingencies and interest during construction.

The summation sheet contains the charges for transmission, transformation and administration, chargeable to each municipality, added to which in each case is the cost of power at the generating station. This cost includes in the case of Goderich the transmission line losses only, but for the other municipalities, transmission line and transformer losses.

The final column of costs is for 24-hour power at low-tension busbars of the municipal sub-stations, or in the case of Goderich, delivered at the town limits. It appears that the supply of anything less than three-quarter load is not feasible, in this district.

In the following table is shown in condensed form the total investment, annual charges and cost of power at the muncipal sub-stations (sub-stations included).

TABLE XI.

	Full load.	¾ load.	½ load.
Total horse-power distributed	1,562	1,250	781
Total investment including step-down transformer stations	$68,770.00	$68,770.00	$64,122.00
Investment per H.P. delivered	44.03	55.02	82.10
Total annual repairs, depreciation, and operation and administration	5,407.00	5,407.00	5,055 00
Annual interest, 4% of investment	2,751.00	2,751.00	2,595.00
Total annual charges	$8,158.00	$8,158.00	$7,650.00
Cost of 24-hour-power per H.P. per annum, including line and step-down transformer losses:			
Goderich	$16.44	$18.75	$26.04
Clinton	22.08	25.68	36.18
Seaforth	21.03	25.43	33.10
Mitchell	26.47	31.16	44.68

SECTION.	al es.	Clinton.		Goderich.	
		Loss of Power, H.P.	Annual Charges.	Loss of Power, H.P.	Annual Charges.
Mitchell to Seaforth...					
Seaforth to Clinton....					
Clinton to Power-house		5.2	$167		
Goderich to Power-hou				67.2	$980
Totals.....		5.2	$167	67.2	$980

TABLE VIII—MAITLAND RIVER TRANSMISSION DETAILS

Showing Capital Costs and Annual Charges

SECTION.	Length Miles	Equipment Right of Way and Clearing per mile	Engineering, Contingencies etc. per Mile	Total per Mile	Total Capital Cost	Total Annual Charges	Full Load Loss of Power H P	Meadowvale [illegible]		[illegible]		[illegible]		[illegible]	
								Loss of Power, H P	Annual Charges	Loss of Power, H P	Annual Charges	[illegible]	[illegible]	[illegible]	Annual Charges
Mc[illegible]-Scarboro	12	$ 764	$151	$ 916	$11 792	$ 784	2 5	2 5	$ 784						
[illegible]	8	765	153	918	7 348	523	12 9	4 6	191	8 3	$112				
Danforth to Power house	9	848	170	1 018	9 162	639	20 0	5 4	173	9 4	299		$167		
Underpass to Power house	4	3 900	990	3 960	15,840	980	67 2							17 5	$980
Totals					$44 122	$2 926	102 6	12 5	$0 148	17 7	$631		$167	17 5	$ 980

TABLE IX.—M

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MUNICIPALITY.	Capacity K.W.	C	
		Building.	
Mitchell	190	$ 92	
	145	92	
	95	92	
Seaforth	330	1,10	
	250	1,10	
	165	1,10	
Clinton	190	92	
	45	92	
	95	92	

TABLE IX —MAITLAND RIVER TRANSFORMATION DETAILS

Showing Capital Costs and Annual Charges

MUNICIPALITY	Capacity K.W.	CAPITAL COST			ANNUAL CHARGES							
					Depreciations			Insurance				
		Building	Electrical Equipment	Total	Building 1%	Equipment 4%	Taxes 2%	Building	Equipment	Interest 5%	Operation	Total Charge
	190	$ 925	$6,200	$7,125	$ 9 25	$434 00	$18 50	$2 77	$24 80	$285 00	$300 00	$1,074 32
Mitchell	145	925	6,200	7,125	9 25	434 00	18 50	2 77	24 80	285 00	300 00	1,074 32
	95	925	6,200	7,125	9 25	434 00	18 50	2 77	24 80	285 00	300 00	1,074 32
	330	1,100	9,300	10,400	11 00	650 00	22 00	3 30	37 20	116 00	300 00	1,430 50
Seaforth	250	1,100	9,300	10,400	11 00	650 00	22 00	3 30	37 20	116 00	300 00	1,130 50
	105	1,100	4,650	5,750	11 00	402 50	22 00	3 30	18 60	210 00	300 00	987 40
	100	925	6,200	7,125	9 25	434 00	18 50	2 77	24 80	285 00	300 00	1,074 32
Clinton	65	925	6,200	7,125	9 25	434 00	18 50	2 77	24 80	285 00	300 00	1,074 32
	95	925	6,200	7,125	9 25	434 00	18 50	2 77	24 80	285 00	300 00	1,074 32

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SHOWING TOTAL A

MUNICIPALITY.	Population.
Goderich.....	4,3(
Clinton.....	2,8(
Seaforth.....	2,5(
Mitchell.....	2,2(

TABLE X -MAITLAND RIVER SUMMATION SHEET

Showing Total Amount of Power Required, and Annual Cost of Same on 24-Hour Basis at Sub-station Low-tension Bus-bars

Municipality	Population	Present Power Used: Total	Present Power Used: Portion Absorbed by Electrical Rental Area	Estimated Future Load Light and Power	Cost in 24 hour Power at Power-house	Transmission: Total	Transmission: Per H P	Transformation: Total	Transformation: Per H P	Administration: Total	Administration: Per H P	Total Annual Cost of 24 hour Power at Low-tension Bus-bars for Ship down Service
		H P	H P	H P								
				Full	625	$14 12	$ 980	$ 1 57			$470	$0 75	$16 44
[illegible]	4 000	1 450	500	¾	468	15 05	980	2 09			470	1 01	18 75
				½	312	21 80	980	3 14			435	1 40	26 04
				Full	250	16 36	167	0 67	$1 074	$4 30	188	0 75	22 08
[illegible]	2 800	810	200	¾	187	18 05	162	0 80	1 074	5 73	188	1 01	25 08
				½	125	21 45	167	1 34	1 074	8 60	175	1 40	36 18
				Full	417	16 54	631	1 45	1 430	3 29	320	0 75	21 03
[illegible]mith	2 500	475	150	¾	128	18 10	631	1 93	1 430	1 39	320	1 01	25 33
				½	209	24 30	631	2 89	987	1 51	301	1 40	33 10
				Full	250	16 84	1 148	4 59	1 074	4 30	188	0 75	26 47
Mitche	2 200	605	200	¾	187	18 30	1 148	6 12	1 074	5 73	188	1 01	31 16
				½	125	25 50	1 118	9 18	1 071	8 60	175	1 40	44 08

(2) The Saugeen River at Southampton presents the natural source of supply for Southampton, Port Elgin, and the Shallow Lake Cement Co., 17 miles distant. Southampton's estimated demand of 250 h.p. would be supplied from the power-house at generator voltage, and Port Elgin also would only require a transmission at generator voltage over the five miles intervening. The cost of this transmission over and above the cost of ordinary local distribution will be found by referring to Table XXII of this report to be $4.55 per h.p.; this amount added to $15.71, the cost of power at the generating station for Southampton gives a cost at Port Elgin of $20.26 per h.p. per annum, 24-hour power. This local transmission would require a capital investment of $8,000. The power at Southampton station is generated 60 cycles at 2,200 volts, and the transmission line to Shallow Lake is estimated upon as operating at 22,000 volts, using high class wood pole construction on the highways, with telephone line on the same poles.

In the following table will be found the capital cost and annual charges on the transmission line required for Shallow Lake.

TABLE XII.

Distance	17 miles.
Capital cost per mile, including telephone	$919
Engineering, contingencies and interest during construction	184
Total capital cost per mile	$ 1,103
Grand Total	18,750
Interest at 4%	750
Repairs, depreciation, operation, etc	657
Total annual charges	$ 1,407
Annual transmission charges on a delivery of 710 H.P., per 24-hour H.P.	$ 1.98

The capital cost of and annual charges in connection with the step-down transformer station at Shallow Lake are given in the following table:—

TABLE XIII.

Building		$ 1,600.00
Electrical equipment		12,000.00
Total capital cost		$ 13,600.00
Depreciation and repairs:—		
Building, 1%	$	16.00
Equipment, 7%		840.00
Taxes on building, 2%		32.00
Insurance:—		
Building, 30c. per $100		4.80
Equipment, 40c. per $100		48.00
Interest on investment, 4%		544.00
Total annual charges		$ 1,484.80
Annual transformation charges, on a delivery of 710 H.P., per H.P.		2.09
The total cost of power at Shallow Lake would be as follows:—		
High-tension power at generating station, per H.P. (including line and transformer losses)	$	19.84
Transmission, per H.P.		1.98
Transformation, per H.P.		2.09
Administration, per H.P.		.60
Annual cost per H.P. of 24-hour power, transformed to voltage suitable for motors	$	24.51

(3) The demands for power in the towns along and adjacent to the south shore of Georgian Bay can be met by the development of water-power at the Big Chute on the Severn River and a subsequent one at Eugenia Falls on the Beaver River, as described in Part IV.

While this might be done by separate transmission systems each covering its own particular territory, it is considered that it will be much more advantageous, economical and efficient if the two developments are combined under one management, and transmission lines so constructed as to admit of the two power stations being operated in parallel. The considerations which show this combination to be highly favorable are: That by so doing practically all the reserve machinery can be installed at Eugenia Falls at a less cost per h.p., owing to the high head; that the parallel operation of the two power houses at widely distant points of a transmission line covering the whole district affords a comparatively high factor of safety with a minimum cost of line construction; and also that the storage possibilities at Eugenia Falls enable that station to be operated at a high output for a short period of each day, and to be closed down during the remainder of each twenty-four hours; from all of which it is evident that power can be developed and delivered by this combination at a considerably less cost than if two separate development and transmission schemes were undertaken.

It has already been noted that so long as the district is capable of using only a portion of the power herein estimated upon the development at the Big Chute alone would be sufficient.

The transmission details following, Table XIV, show the capital costs and annual charges, including interest, depreciation, taxes on right of way, etc. The item called "engineering and contingencies" includes interest during construction. A single high-class wood pole line with a private right of way throughout, following the railways wherever feasible, is provided for, with a telephone line also installed on the power poles.

The transformation details, Table XV, show the estimated required capital outlay for municipal transformer stations, and the resulting annual capital charges and operating expenses. It is, in the case of the larger stations, quite feasible to install transformer capacity as needed, thus partially varying the investment and charges with the load requirements: but the buildings are estimated upon as built at the outset for full future load conditions (25 per cent. advance on present estimated demand) with equipment installed as needed.

The transformation estimates include municipal taxes on site and buildings and an allowance of 20 per cent. for engineering, contingencies and interest during construction.

The summation sheet (Table XVI) shows the charges due to the various sections of the service sub-divided amongst the various municipalities. Two-thirds of the total general administration expenses is charged to transmission and transformation, the remainder being included in the annual operating expenses of the generating plant. The

TA[illegible]AVER RIVER AND SEVERN RIVER TRANSMISSION D[illegible]ILS

SHOWING CAPITAL COSTS AND ANNUAL CHARGES

SE[illegible]TION	Length Miles	Size of Wire, M C M	Engineering	Right of Way and Fencing	Engineering and Contingences	Total	Engineering and Contingences	Total	Total Capital Charges	Rated per Mile	Total Annual Charges	Full Load Loss of H P	Loss of Energy, H P	Annual Charges	Loss of Energy, H P	Annual Charges	Loss of Energy, H P	Annual Charges	Loss of Energy, H P	Annual Charges	Annual Charges	Loss of Energy, H P	Annual Charges	Annual Charges
Owen Sound to Meaford	16	70 0	$1 445	640	1415	$2 [illegible]	[illegible]	$180 86	$2,980 76	$186	$6 [illegible]	34 5	34 5	$1 [illegible]										
Meaford to Fields	32	80 0	1 540	420	392	2 [illegible]	[illegible]	37 78	166 68	2 000 16	40	480	2 [illegible]	24	21 6	2 [illegible]	2 8	3 [illegible]						
Fields to Eugenia Falls	17	80 0	1 540	440	446	2 [illegible]	[illegible]	31 10	178 80	4 202 60	40	680	4 972 60	41 8	36 7	4 302	4 9	4						
Fields to Collingwood	8	41 6	1 345	420	141	1 [illegible]	[illegible]	23 42	189 94	1 139 52	20	160	1 [illegible]	20		1 [illegible]	1							
Collingwood to Elmvale	14	41 6	1 345	840	355	2 [illegible]	[illegible]	20 81	161 06	2 254 84	20	420	2 [illegible]	32 1					1	$2 [illegible]				
Elmvale to Barrie	17	41 6	1 345	840	355	2 [illegible]	[illegible]	36 84	161 06	2 748 02	20	340	3 [illegible]	40							1 9	$1 [illegible]		
Elmvale to Midland	15	53 0	1 295	450	341	2 [illegible]	[illegible]	35 12	150 74	3 [illegible]	40	600	3 [illegible]	48					11	1 [illegible]	11 8	942		
Midland to Waters Harbour	7	83 0	1 570	420	368	2 [illegible]	[illegible]	37 70	165 98	1 161 86	40	280	1 [illegible]	17 5					3 5	646	7 2	994	6 1	$5 [illegible]
Victoria to Waubaushene	6	94 0	1 [illegible]	420	422	2 [illegible]	[illegible]	38 93	173 60	1 041 60	40	240	1 [illegible]	16 9					2	384	4 2	288	3 5	410
Waubaushene to Big Chute	11	100 0	1 750	460	430	2 [illegible]	[illegible]	39 72	178 34	1 961 74	40	440	2 [illegible]	42 8					1 7	934	5 7	646	9 9	709
Totals						$ [illegible]				$ [illegible]			$ [illegible]		$ [illegible]		$ [illegible]		1 [illegible]	$ [illegible]	$ [illegible]	$ [illegible]	$ [illegible]	$ [illegible]

TABLE XV.—

MUNICIPALITY.	Capacity of Installation. Full and Partial Load	
		K.W.
Owen Sound	Full	1,874
	¾	1,400
	½	937
Meaford	Full	250
	¾	188
	½	125
Collingwood	Full	937
	¾	700
	½	468
Barrie	Full	470
	¾	350
	½	235
Midland	Full	800
	¾	600
	½	400
Victoria Harbor	Full	300
	¾	225
	½	150
Waubaushene	Full	150
	¾	122
	½	75

TABLE XV —BEAVER AND SEVERN RIVERS —TRANSFORMATION DETAILS.

Showing Capital Costs and Annual Charges

MUNICIPALITY	Capacity of Installation Full and Partial Load		CAPITAL COST			ANNUAL CHARGES							
						Depreciation			Insurance				
		K.W.	Buildings	Electrical Equipment	Total	Buildings, 1%	Equipment, 7%	Taxes, 2%	Buildings, 30c per $100 per year	Equipment, 40c per $100 per year	Interest, 4%	Operation	Total Annual Cost
[illegible]	Full	1,874	$3,270	$38,150	$41 420	$32 70	$2,670 50	$65 40	$9 80	$152 60	$1,656 80	$300	$4 309
	¾	1,400	3,270	28 500	31,770	32 70	1 995 00	65 40	9 80	114 45	1 270 80	300	3,119
	½	937	3 270	19,075	22 345	32 70	1 335 25	65 40	9 80	76 30	894 80	300	2,154
	Full	250	1 090	9,250	10 340	10 90	647 50	21 80	1 27	37 00	413 60	300	1 434
	¾	188	1 090	6,937	8 027	10 90	485 59	21 80	27	27 75	321 08	300	1 170
	½	125	1 090	4 625	5 717	10 90	323 65	21 80	3 27	18 50	228 68	300	907
	Full	937	2 180	25 070	27 250	21 80	1 754 90	43 57	6 51	100 28	1 090 00	300	3 317
	¾	700	2 180	18,788	20 968	21 80	1,315 10	43 57	6 54	75 21	838 72	300	2 601
	½	468	2 180	12,535	14 715	21 80	577 78	43 57	6 54	70 14	588 60	300	1 888
	Full	170	1 380	13 900	15 200	13 60	973 00	27 20	4 08	55 80	610 40	300	1 084
	¾	450	1,380	10,400	11,780	13 80	725 00	27 20	4 08	41 40	470 40	300	1 585
	½	245	1 380	6,930	8 310	13 00	488 50	27 20	4 05	27 80	332 40	400	1 102
	Full	800	1,920	21,000	22 920	19 20	1 470 00	38 40	5 76	84 00	916 80	300	2 833
	¾	600	1 920	15,250	17 170	19 20	1 067 50	38 40	5 76	61 00	686 80	300	2,179
	½	400	1 920	10,500	12 420	19 20	735 00	38 40	5 76	42 00	496 80	300	1 637
	Full	300	1 000	10 000	11 000	10 00	700 00	20 00	3 00	40 00	440 00	400	1 513
	¾	225	1 000	7 500	8 500	10 00	525 00	20 00	3 00	30 00	340 00	300	1,228
	½	150	1 000	5 000	6 000	10 00	350 00	20 00	3 00	20 00	240 00	400	943
	Full	150	925	8,450	9 275	9 25	484 50	18 50	2 78	33 80	371 00	300	1,019
[illegible] oshem	¾	122	925	6 263	7,188	9 25	438 41	18 50	2 78	25 65	317 52	300	1 112
	½	75	925	4 175	5,100	9 25	292 26	18 50	2 78	16 70	204 00	300	843

TABLE XVI BEAVER AND SEVERN RIVERS SUMMATION SHEET

Showing Total Amount of Power Required and Annual Cost of Same on 24-Hour Basis at Sub-station Low Tension Bus-bars

MUNICIPALITY.	Present Power Used: Population.	Present Power Used: Total	Present Power Used: Portion Admitting Electrical Installation	Estimated Future Load Full and Partial		Cost of 24-Hour Power at Power Houses	Annual Charges: Transmission: Total	Annual Charges: Transmission: Per H P	Annual Charges: Transformation: Total	Annual Charges: Transformation: Per H P	Annual Charges: Inter-switching: Total	Annual Charges: Inter-switching: Per H P	Annual Charges: Administration: Total	Annual Charges: Administration: Per H P	Total Cost of 24-Hour Power Low Tension Bus-bars, Step-down Transformer Stations
		H P	H P		H P										
Owen Sound	10,000	1,750	2,000	Full	2,500	$12 00	$10 350	$4 14	$5,300	$2 12	$362	$0 15	$2,267	$0 91	$24 22
				¾	1,875	12 70	10,350	5 52	4,118	2 19	302	10	1,881	1 00	21 93
				½	1,250	12 58	10,350	8 28	3,111	2 51	302	20	1,651	1 32	20 00
				Full	331	12 88	917	2 75	1,131	4 31	48	15	302	91	21 00
Meaford	2,800	700	287	¾	250	12 85	917	3 67	1,170	4 18	48	19	251	1 00	22 80
				½	167	12 81	917	5 50	907	5 44	48	30	219	1 32	25 05
				Full	1,270	12 93	0 625	0 49	3,417	2 65	182	15	1,134	91	21 96
Collingwood	7,000	1,650	1,000	¾	947	12 88	0 62	0 65	2,601	2 77	182	19	940	1 00	21 91
				½	625	12 75	0 625	1 00	1,888	3 02	182	30	825	1 32	23 99
				Full	625	14 00	5 192	8 31	1,981	6 17	91	15	567	91	25 27
Elora	7,000	910	500	¾	419	12 90	5 192	12 39	1,585	1 18	91	19	470	1 00	26 18
				½	312	12 75	5 192	16 66	1,192	3 81	91	29	412	1 32	41 23
				Full	1,067	12 65	1 722	1 62	2,861	2 68	155	15	907	91	17 90
Mallaig and † Port Arthur	1,500 2,800	1,400 600	854	¾	800	12 60	1 722	2 30	2,179	2 72	155	19	801	1 00	18 67
				½	533	12 55	1 722	3 24	1,037	4 07	155	29	704	1 32	20 47
				Full	400	12 70	437	1 09	1,511	3 78	58	15	462	91	18 64
Victoria Harbor	800	680		¾	300	12 70	437	1 45	1,148	4 00	58	19	401	1 00	20 44
				½	200	12 70	437	2 18	843	4 72	58	29	294	1 32	21 23
				Full	200	12 70	141	72	1,310	6 50	29	15	181	91	20 07
Parkdale and † Coldwater	700 650	700 50	100	¾	150	12 75	141	90	1,112	7 41	29	19	170	1 00	22 01
				½	100	12 85	141	1 41	841	8 41	29	29	132	1 32	24 14

* Includes Power Losses in Delivery Points and is based on a cost of $12 per 24 Hour H P at Power at the High Tension Bus-bars of the Step-up Transformer Stations

† For cost of power at Penetanguishene see explanatory note after Table XVII

column showing the cost of power at the generating plants includes line and sub-station transformer losses, and is based on a price of $12.00 per 24-hour h.p. per annum at the high-tension bus-bars of the step-up transformer station. (See Tables VI and VII.)

In the following table is shown in condensed form the total investment, annual charges and cost of power at the municipal sub-stations (sub-stations included).

TABLE XVII.

	Full load.	¾ load.	½ load.
Total horse-power distributed	6,375	4,781	3,187
Total investment, including step-down and inter-switching stations	$436,437.00	$404,355.00	$373,579.00
Investment per H.P. delivered	68.46	84.58	117.22
Total annual repairs, depreciation, patrolling, operation and administration	37,840.00	33,137.00	29,101.00
Annual interest, 4% of investment	17,457.00	16,174.00	14,943.00
Total annual charges	$55,297.00	$49,311.00	$44,044.00

Cost of 24-hour power per h.p. per annum at low-tension bus-bars of step-down transformer sub-stations:

Owen Sound	$ 20.22	$ 21.55	$ 26 90
Meaford	21.00	22.39	25.36
Collingwood	21.96	23.91	27.99
Barrie	25.27	28.18	34.23
Midland	17.99	18.67	20.47
*Penetang	21.09	22.02	24.37
Victoria Harbour	18 63	19.43	21.21
Waubaushene	21.07	22.31	24.33
*Coldwater	26.27	28.49	32.25

*It is not considered advisable to build high-tension lines to Penetang or Coldwater, but to have them participate in the scheme of secondary transmission as given in Table XXII, from which the cost of power to Penetang will be found to be the following amounts greater than the cost of power at Midland, three miles distant:—

Full load	250 H.P.	$3.10 additional per H.P. per year.
¾ load	187 H.P.	3.35 additional per H.P. per year.
½ load	125 H.P.	3.90 additional per H.P. per year.

Additional cost to Coldwater over that at Waubaushene, four miles distant:—

Full load	100 H.P.	$5.20 additional per H.P. per year.
¾ load	75 H.P.	6.18 additional per H.P. per year.
½ load	50 H.P.	7.92 additional per H.P. per year.

The above distribution lines will cost $4,800 and $6,000 respectively.

BRANCH TO SHELBURNE AND DUNDALK.

A minor transmission is also estimated upon for the supply of Dundalk and Shelburne from Eugenia Falls, with separate transformers at this generating station for 22,000 volts. A telephone line on the power poles is provided for, but no right of way allowance.

In the following table will be found the results of this estimate:—

TABLE XVIII.

Showing capital cost and annual charges on 22,000 volt, 60-cycle, transmission from Eugenia Falls to Dundalk and Shelburne.

Total horse-power transmitted:— Shelburne, 175 H.P.; Dundalk, 125 H.P.	300
Total investment, including step-down transformer stations	$20,516.00
Investment per H.P. delivered	68.39
Total annual repairs, depreciation, operation and administration	1,547.00
Interest on investment at 4%	821.00
Total annual charges	$2,368 00

	Shelburne	Dundalk
Cost of 24-hour power per H.P. per annum at power-house, including line and transformer losses	$13.15	$13.05
Cost of transmitting and transforming	13.06	3.80
Total cost of 24-hour power per H.P.	$26.21	$16.85
If only 250 H.P. were contracted for	29.97	18.20
If only 200 H.P. were contracted for	33.74	19.75

As an alternative source of supply of power for these towns, attention is called to a small water-power near Horning's Mills, on a branch of the Nottawasaga River; although there is but small flow, the development can be made under 125 feet head, and, so made, would be capable of providing 250 h.p. twenty-four hour power, or, due to its good daily pondage conditions, the plant might be able to supply a peak demand of, say, 500 h.p.

(4) The most convenient immediately available source of power for North Bay, Powassan and Callander is considered to be a development on the South River. The estimates for a 22,000-volt transmission to Powassan and North Bay are here given. They are for a wood pole line along the highways and railways, with telephone wires on the power poles. The same allowance for engineering, contingencies, and interest during construction have been made as in previous cases. The final cost per h.p. is derived from charges which should be considered as fixed for lesser loads; in other words, the charges per h.p. will be inversely proportional to the demands up to the 750 h.p. mentioned.

TABLE XIX.

Showing capital cost and annual charges on 22,000-volt, 60-cycle, three-phase transmission from South River development to Powassan and North Bay.

	H.P.
Total amount of power transmitted:— Powassan, 125 H.P. (estimated); North Bay, 625	750
Total investment, including step-down transformer stations	$ 50,500.00
Investment per horse-power delivered	67.33
Total annual repairs, depreciation, operation and administration	3,135.00
Interest on investment at 4%	2,020.00
Total annual charges	$ 5,155.00

	Powassan.	North Bay
Cost of 24-hour power per H.P. per annum at power-house, including line and transformer losses	$19.80	$20.10
Cost of transmitting and transforming	5.09	8.25
Total cost of 24-hour power per H.P. per annum	$24.89	$28.35
Cost per H.P. if only ¾ of the above quantities were used	33.19	39.80

NIAGARA EXTENSIONS.

As intimated in Part I of this report, it is proposed to supply certain towns, there mentioned, from the Niagara transmission systems.

(a) The estimates for a secondary 22,000-volt transmission from Berlin through Elmira to Elora are herewith submitted. The estimate is for wood pole line without right of way, telephone on power poles. Elora is at present supplied with lighting current from a steam station in Fergus, and it is proposed that the present lines between these two towns be used up to their capacity for the supply of low-tension, 2,200-volt power to Fergus from a common transformer station in Elora.

TABLE XX.

Showing capital cost and annual charges on secondary transmission, Berlin-Waterloo sub-station to Elmira, Elora and Fergus.

	Full load.	¾ load.	½ load.
Total horse-power transmitted	750	563	375
Total investment, including step-down transformer stations	$39,952.00	$39,952.00	$39,952.00
Investment per H.P. delivered	53.27	71.03	106.53
Total annual repairs, depreciation, operation and administration	$2,837.00	$2,816.00	$2,783.00
Interest on investment at 4%	1,598.00	1,598.00	1,598.00
Total annual charges	$4,435.00	$4,414.00	$4,381.00
Cost of 24-hour power at Berlin-Waterloo sub-station, per H.P. per year	$17.36	$17.82	$19.27
Cost of 24-hour power at low-tension bus-bars of sub-stations, per H.P. per year:			
Elmira	$24.10	$25.80	$30.28
Elora	26.56	29.47	36.84
Fergus	29.91	33.37	41.44

(b) The supply of 1,600 h.p. required by the Toronto and York Radial Railway Company for the operation of the Metropolitan division can be reasonably combined with the power demands of Aurora and Newmarket. It is assumed that one-half of this quantity will be required at the Bond Lake station, and that the other half will be delivered at Newmarket for further transmission to the upper section. A 60,000-volt extension of the Niagara District transmission lines is estimated on, from Toronto, the results of which are as follows:—

TABLE XXI.

Showing capital cost and annual charges on 60-000-volt extension of transmission line, Toronto to Aurora and Newmarket.

	Full load.	¾ load.	½ load.
Total horse-power distributed	3,162	2,372	1,581
Total investment, including step-down transformer stations	$116,130.00	$101,900.00	$87,430.00
Investment per H.P. delivered	36.73	42.97	55.30
Total annual repairs, depreciation, patrolling, operation and administration	8,915.00	7,790.00	5,661.00
Interest on investment at 4%	4,645.00	4,076.00	3,497.00
Total annual charges	$13,560.00	$11,866.00	$9,158.00
Cost of 24-hour high-tension power at Toronto transformer station, with allowances for switching protection, and housing, per horse-power per year	$16.03	$ 16.45	$ 16.68
Cost of 24-hour power at low-tension bus-bars of municipal sub-stations per horse-power per year:			
Newmarket	$20.94	$22.72	$24.05
Aurora	22.76	24.63	25.74
Bond Lake	20.34	21.24	22.12

This transmission is over a wood pole line with telephone lines on power poles, and with fenced right of way.

INDIVIDUAL TRANSMISSION.

The various sub-stations have been estimated on the basis of transformation down to 2,200 volts, but the cost of distribution of power at this voltage will be dealt with in Part VI. Many instances arise, however, in which it is desired to supply a single large consumer or a small municipality at some distance from a sub-station. When this is the case the following table may be made use of. The total cost of power to such a consumer is ascertained by adding the rate per h.p. from this table to the cost of power at the nearest municipal sub-station. The charges for such a branch transmission do not include any allowance for right of way or telephone, it being assumed that the highways would be available for such low voltage lines.

TABLE XXII.

Showing cost of distribution from municipal sub-station to an individual consumer, not covered by local distribution.

Distance in miles from Municipal substation.	Cost per horse-power per annum for the delivery of various amounts of power.							
	50 HP	75 HP	100 HP	150 HP	200 HP	250 HP	300 HP	
2	$5.58	$4.20	$3.53	$2.92	$2.74	$2.60	$2.51	2,200 Volts
3	6.89	5.20	4.41	3.60	3.25	3.10	3.03	
4	7.92	6.18	5.20	4.27	3.93	3.72	3.86	
5	8.87	7.18	5.98	4.96	4.55	4.32	4.17	
6	10.20	8.24	6.77	5.38	5.13	4.60	4.43	
8	14.10	10.14	8.40	6.97	6.24	5.79	5.58	11,000 Volts
10	16.12	12.13	9.54	8.31	7.68	6.96	6 17	
12	18.76	14.03	11.12	10.12	8.42	7.96	7.22	16,500 Volts
15	22.74	17.08	13.48	10.89	9.35	8.84	8.32	

PART VI.

DISTRIBUTION OF POWER.

The cost of distribution from the municipal sub-stations to the the consumers' premises varies widely with different conditions and depends upon the distances involved, the magnitude of the demands of individual consumers and the grouping of these consumers.

This cost of distribution will not necessarily, however, give the increase of cost to the consumer above that paid for the power by the municipality unless a method of charging be chosen which will take into account the difference between the sum of the consumers' maximum demands and the maximum demand on the station. If the charging rate for power were one composed of a flat rate based on maximum demand plus a rate per k.w.-hour or h.p.-hour actually registered by meter, then it would be approximately correct to say that the combined rate per h.p. to the consumer should be the same as the cost of power at the sub-station plus the cost per h.p. of the distribution service. Besides this the ordinary municipality has such various means of modifying the rates for power, such as limited-hour contracts with motor users, contracts with summer users of electric power, etc.. that fair rates could only be established after a careful study of the actual conditions after operations were begun. Under average conditions in a town demanding 1,000 h.p. or over, it could reasonably be expected that 10-hour power could be sold at the same or even a lower rate, if based on maximum demand, than that charged the municipality for 24-hour power at the sub-stations. In other words, the municipality might expect to profit sufficiently from overlapping peaks, 24-hour power for lighting, pumping, general motor users, etc., to pay the cost of its distribution.

The cost of a distribution system for the town of Collingwood has been estimated on, including such power service transformers as would probably be required; and it is found that a capital expenditure of $31,000 would be necessary. This would only include the feeding of the necessary lighting current into the existing primary lighting network at suitable points and in no way covers lighting distribution. The substitution of 60-cycle transformers for those already in use in this town would be the only extra expenditure required for lighting distribution. The annual interest, depreciation and operation charges attendant upon such a power investment as above outlined would be $5,713 for the distribution of 1,250 h.p., or at the rate of $4.57 per h.p. per year, which, added to $23.90 per h.p., the cost of low-tension power at the sub-station, gives an average rate for distributed power of $28.47 per h.p. per year for 24-hour power, without any allowance for overlapping.

For the smaller towns the cost of the distribution service would not be likely to exceed the cost per h.p. found in Collingwood, but the opportunities for modifying the selling price would not be so extensive. It may be said, however, that the actual selling price of 10-hour power to the consumer would not be appreciably greater than the cost of 24-hour power to the municipality at the main sub-station, as given in this report.

PART VII.

MOTOR INSTALLATIONS.

To complete the information regarding the cost of electric power to the consumer, the following table is given, showing the cost of induction motor service per h.p. per year.

TABLE XXIII.

Capital cost and annual charges on motor installations, polyphase, 60-cycle, induction motors.

Capacity H.P.	Capital cost per H.P. installed	ANNUAL CHARGES			
		Interest 5%	Depreciation and repairs, 6%	Oil, care and operation.	Total per HP per annum.
5	$39.00	$1.95	$2.34	$4.00	$8.29
10	36.00	1.80	2.16	3.00	6.96
15	30.00	1.50	1.80	2.50	5.80
25	25.00	1.25	1.50	2.00	4.75
35	22.00	1.10	1.32	1.75	4.17
50	20.00	1.00	1.20	1.50	3.70
75	19.00	.95	1.14	1.25	3.34
100	17.00	.85	1.02	1.00	2.87
150	15.00	.75	.90	.80	2.45
200	14.00	.70	.84	.70	2.24

By combining the costs given in this table with the cost of distributed power, as indicated in Part VI, the final or total charge per h.p. per year will be obtained.

PART VIII.

SINKING FUND.

In the above estimates for transmission and transformation, depreciation and replacement have been provided for which would replace the different classes of plant in periods ranging from 15 to 30 years.

The charges would, therefore, amply serve the purpose of any sinking fund which might be considered needful. In the case of the

generating plant estimates, however, these charges would not be sufficient for such a purpose in the so-called permanent portions of the development, comprising the dam, headworks, power-house, etc.

A forty-year sinking fund to cover these portions of the developments, amounting, on the average, to about $65 expenditure per h.p. of capacity, would require a charge of $0.77 per h.p. to repay this expenditure in forty years, interest being calculated at 4 per cent.

PART IX.

EXISTING RATES.

In Table XXIV, following, will be found a statement of the lighting and power rates in a number of municipalities throughout the district. The municipally-owned steam plants show rates uniformly lower than Aurora and Seaforth, the two steam plants under private control. Sudbury has a municipal distribution, but it pays $33.00 per h.p. for its water-generated power supply.

Bracebridge and Sturgeon Falls have locally generated hydro-electric power.

TABLE XXIV.

Municipality	Commercial incandescent lighting		Residential incandescent lighting.		Street lighting per arc per year.	Power for motors, flat rate per H.P. per year.
	Meter rate per K.W. hour	Flat rate per year.	Meter rate per K.W. hour.	Flat rate per year.		
Goderich (Municipal)	9c.	.....	9c.	.....	$40.00 (moonlight)	.....
Owen Sound (Municipal)	7½c. to 10c.	.....	7½c. to 10c.	.....	$51.00 (moonlight)	.....
Collingwood (Municipal)	7 to 10c.	.....	7 to 10c.	.....	$60.00	.....
Newmarket (Municipal)	9c.	.....	9c.	.....	$8.50, 32 c.p.	.....
Aurora	.....	$7.50 and down.	.....	$7.50 and down.	.....	.....
Orillia (Municipal)	8c.	$2.40	.....	$3.36	$40.00 (moonlight)	$16.00
Seaforth	11c. and down.	.....	11c. and down.	.....	$69.50	.....
Bracebridge (Municipal)	.....	$2.25	.....	$2.25	$10.00, 50 c.p.	$12.50 to $16.00
Sudbury (Municipal)	10c.	.....	10c.	.....	.....	$25.00 to $33.00 Wahnapitae P. Co.
Sturgeon Falls	8c.	$3.00	8c.	$3.00	$15.00, 50 c.p.	

PART X.

STEAM POWER.

In order to institute a comparison between the cost of electric power as has just been set forth and the cost of power generated by steam or producer gas, the following tables have been compiled after a careful study of data available in technical journals and also from data collected by the Commission's engineers in various towns within the district under consideration. The capital costs have been compiled from information supplied by various makers of engines and other machinery. The tables represent average working conditions and assume a high class installation.

TABLE XXV.

STEAM POWER PLANTS.

Showing capital costs of plants installed and annual costs of power per brake horse-power.

Size of Plant, H.P.	Capital Cost of Plant per H.P. installed.			Annual Cost of 10-hour Power per B.H.P.	Annual Cost of 24-hour Power per B.H.P.
	Engines, Boilers, etc., installed.	Buildings.	Total.		
	CLASS I.—Engines: Simple, slide-valve, non-condensing. Boilers: Return tubular.				
10	$66.00	$40.00	$106.00	$91.16	$180.76
20	56.00	37.00	93.00	76.31	151.48
30	48.70	35.00	83.70	66.46	131.68
40	44.75	33.50	78.25	59.49	117.74
50	43.00	31.00	74.00	53.95	106.46
	CLASS II.—Engines: Simple, Corliss, non-condensing. Boilers: Return tubular.				
30	70.70	35.00	105.70	61.14	117.70
40	62.85	33.50	96.35	55.50	107.10
50	59.00	31.00	90.00	50.70	97.73
60	56.00	30.00	86.70	47.42	91.34
80	50.00	27.50	77.50	43.86	85.41
100	44.60	25.00	69.60	40.55	79.19
	CLASS III.—Engines: Compound, Corliss, condensing. Boilers: Return tubular with reserve capacity.				
100	63.40	28.00	91.40	33.18	60.05
150	53.70	24.00	77.70	29.83	54.63
200	50.10	20.00	70.10	28.14	51.72
300	45.90	18.00	63.90	26.27	48.83
400	43.55	16.00	59.55	24.84	46.12
500	41.25	14.00	55.25	23.73	44.21
750	40.50	13.00	53.50	23.56	44.02
1000	39.00	12.00	51.00	23.26	43.71
	CLASS IV.—Engines: Compound, Corliss, condensing. Boilers: Water-tube, with reserve capacity.				
300	55.20	18.00	73.20	25.77	46.32
400	51.50	16.00	67.50	24.18	43.61
500	49.40	14.00	63.40	23.19	42.03
750	46.80	13.00	59.70	22.88	41.56
1000	44.30	12.00	56.80	22.47	41.11

NOTE.—Annual costs include interest at 5 per cent., depreciation and repairs on plant, oil and waste, labor and fuel (coal at $4.00 per ton). Brake horse-power is the mechanical power at engine shaft.

It will be noted that for a consumer requiring a large installation, operating for ten hours only, there appears to be little advantage to be derived from the use of transmitted electric power, provided the power is not to be distributed throughout a consumer's buildings by a complicated system of shafting, belts, etc. But in the majority of cases this condition obtains, and herein lies one of the specific advantages of electric power. Motors can be installed on each floor of the factory, or even on each machine, with but little loss in efficiency, and only such motors as are required to drive the machinery in use from time to time need be operated. In many cases due to this fact the total electric power consumption of a large factory would be reduced from 25 per cent. to 50 per cent. below that which is required under steam operation, working from a central station.

Again, where electric power is available throughout the 24 hours many industries will work night and day, thereby effecting a great economy, as is evidenced by a comparison of the cost of 24-hour steam or producer gas power with 24-hour electric power.

Perhaps the most striking advantage to be derived from the use of electric power as compared with other power, is that the small consumer can obtain power at a rate which should not be appreciably greater than that made to the large consumer, although the present practice in selling electric power is to discriminate against the small consumer for the reason that electric power prices made by private companies are not based on cost of service, but are merely made with a view to displacing steam.

PART XI.

PRODUCER GAS POWER.

TABLE XXVI.

Showing capital costs of producer gas plants installed and annual costs of power per brake horse-power.

Size of Plant, H.P.	Capital Cost of Plant per H.P. Installed.			Annual Cost of 10-hour Power per B.H.P.	Annual Cost of 24-hour Power per B.H.P.
	Machinery, etc.	Buildings.	Total.		
10	$137.00	$40.00	$177.00	$53.48	$90.02
20	110.00	36.00	146.00	44.47	75.22
30	93.00	33.00	126.00	38.73	65.99
40	84.50	29.00	113.50	35.05	59.85
50	80.00	26.00	106.00	32.27	55.22
60	79.00	24.00	103.00	30.49	52.03
80	78.20	22.00	100.20	28 70	48.95
100	77.50	20.00	97.50	27.05	45.40
150	76.00	19.00	95.00	25.87	43.17
200	74.00	17.00	91.00	24.95	41.78
300	73.00	16.00	89.00	24.24	40.40
400	71.50	14.00	85.50	23.41	39.03
500	70.00	12.00	82.00	22.54	37.54
750	67.50	10.00	77.50	21.55	35.99
1000	65.00	8.00	73.00	20.46	34.66

NOTE.—Annual costs include: Interest at 5 per cent., depreciation and repairs on plant, oil and waste, labor and fuel (bituminous coal at $4.00 and anthracite coal at $5.00 per ton).

A reference to Table XXIV will show that the cost of power developed by producer-gas plants and gas engines is less than that produced by steam plants of the same capacity. It may be said, however, that up to the present no very large installations of suction producers have been made, 250 to 300 horse-power being about the maximum. But this has been provided for in the table by assuming that the larger plants will be made up of several units, each unit being not greater than 350 h.p. capacity. While operation of producer-gas plants has not been going on many years, and complete knowledge on the subject is not available, with the information at hand it is believed that in many situations this form of power producer will be found more economical than a steam plant, and, therefore, a closer competitor of hydro-electric power. It must be remembered that the same objections hold against the producer-gas plant as those which have been mentioned in reference to steam plants, namely, that 24-hour power costs proportionately more than 10-hour power; that the small consumer does not have the great advantage obtainable by the use of electric power; and also that a central installation in a factory is all that is possible if electric motors are required in various parts of the factory, and the only prime mover available is steam or gas. This

will make the cost of electric factory operation very expensive, and considerably higher than the power costs shown in Table XVII. Speaking generally, however, it may be said that producer-gas plants have a bright future, and as the design and construction is perfected undoubtedly the capital cost will be reduced and the cost of power lessened.

TABLE XXVII.

Showing the effect on the cost of power of a variation in the price of coal of one-half dollar per ton.

Size of Plant H.P.	Suction Producer Gas.		Steam.		
	10-Hour.	24-Hour.	10-Hour.		24-Hour.
10	$1.15	$2.53	Simple	$6.14	$13.47
20	1.13	2.46	Slide Valve	5.25	11.56
30	1.10	2.40	Engine.	4.71	10.35
40	1.07	2.33		3.56	7.84
50	1.04	2.29	Simple Automatic	3.37	7.41
60	1.01	2.24	non-	3.26	7.16
80	.98	2.18	condensing	3.15	6.97
100	.96	2.12		3.12	6.87
150	.94	2.07		1.75	3.85
200	.92	2.02	Compound	1.69	3.71
300	.90	1.98	Condensing.	1.62	3.60
400	.88	1.94		1.56	3.44
500	.86	1.89	Compound Con-	1.39	3.05
750	.82	1.81	densing; Water-	1.39	3.05
1000	.76	1.72	tube Boilers.	1.39	3.05

PART XII.

SAVINGS.

In Collingwood, at the present time, about 1,100 h.p. of steam could be economically replaced by about 950 electrical horse-power. The present cost of this steam power in operating expenses alone, allowing for each case of utilization of exhaust steam for heating, etc., is not less than $10,000 per annum. The cost of the 950 e.h.p. to replace it would be, power at $23.90 per h.p., $23,715, and distribution, $5,713, totalling, $28,425. This shows a yearly saving of $11,575.

The savings for the other municipalities would vary with their size, the amount of 24-hour power used, and with their facilities for influencing load factor, etc.

RETURN.

Copy of an Agreement between the Inspector of Prisons and Public Charities and William Bernard Converse, of the City of Montreal, in the Province of Quebec, respecting the manufacture of rope at the Central Prison, Toronto.

Presented to the Legislative Assembly.

W. J. Hanna,
Provincial Secretary.

Provincial Secretary's Office,
Toronto, 29th March, 1906.

WARWICK BRO'S & RUTTER, Limited, Printers,
TORONTO.

THIS AGREEMENT made this thirteenth day of July, in the year of Our Lord, one thousand nine hundred and five, between the Inspector of Prisons and Public Charities for Ontario, hereinafter called "The Inspector" for and on behalf of His Majesty, by virtue of the 38th Section of the Revised Statutes of Ontario, 1897, Cap. 308, respecting the Central Prison, of the First Part, and William Bernard Converse, of the City of Montreal, in the County of Hochelega, Province of Quebec, hereinafter called "The Contractor," of the Second Part.

It is hereby agreed between the Inspector and Contractor as follows:

1. This contract shall, subject to the provisions herein contained, come into force upon the first day of November, 1905, and be in force for a period of five years thereafter, renewable for such further period as may be agreed by both parties, provided that the Lieutenant-Governor-in-Council considers it in the public interest that such further period should be granted.

2. The Government of the Province of Ontario shall provide a rope-making and cordage plant with the main line shafting in the cordage building maintained in motion as now installed in the Central Prison, equal to a capacity to turn out four tons or over of binder twine or cordage per day of ten hours, and suitable for manufacturing rope of all sizes up to 2" in diameter, including all kinds of cordage and lath yarn, and prison labor to operate it to its full capacity, taking the material as it enters and until it leaves the Prison. The prisoners supplied to perform the labour to be able-bodied men who, having entered upon the work, shall continue in that employment until the expiration of their respective sentences.

3. The Government shall give to the Contractor use of the following portions of the Central Prison:

1. The general railway facilities of the prison.

2. The main room in the basement under the old broom shops for storage of twine, rope, fibre and supplies.

3. The whole of the cordage shop, except the room now used as a plumber's shop.

4. The use of all machinery contained in the said cordage shop for manufacturing cordage and twine.

5. A building suitable and sufficient for the purpose of manufacturing lath yarn.

6. Office room in the administration building for the use of the Contractor.

4. The Contractor may at all times during the time that this contract is in force and during any renewal thereof, have the right to manufacture rope of all sizes up to 2" in diameter which shall include all kinds of cordage, binder twine, twine and lath yarn capable of being produced with the Central Prison Cordage Plant, as the same has been equipped for this purpose, provided always, that rope shall not be manufactured to the exclusion of binder twine nor to such an extent as to interfere with filling orders for binder wine from the farmers on the terms and conditions hereinafter set forth, but the Contractor shall make in each year a sufficient quantity of

good merchantable binder twine running 500 or 550 feet per pound, to fill with promptness all orders therefor when accompanied by cash for same which he shall receive from the farmers for binder twine required by them for use on their own farms, and will fill such orders at prices not exceeding the scale of prices provided under this agreement, such binder twine to be f.o.b. Toronto.

5. The Contractor further covenants and agrees—

(1) That he will pay to the Inspector the sum of three dollars per ton of two thousand pounds for keeping the said rope and cordage plant in repair, furnishing necessary mill supplies, such as belting, bobbins, lubricating oil and power required to operate the plant up to its full capacity.

(2) That the Contractor will at all times at his own cost, save as hereinafter provided, provide all expert labour and instructors necessary in manufacturing, supervising and instructing prisoners in the work required of them in operating the plant, and that we will likewise provide and deliver to the Central Prison Cordage Shop all material necessary for the manufacture of cordage and binder twine sufficient to cover the minimum quantity hereinafter provided for every day that the required number of prisoners are supplied.

(3) That the Contractor will pay to the Inspector the sum of fifty cents per day of ten hours for each able-bodied prisoner that is supplied by the Government to the Contractor, which payment shall be calculated on a tonnage basis, that is, the number of hours of labour performed by prisoners and the quantity of goods manufactured during the month, that is to say, the payment for 100 prisoners working ten hours, if they turn out four tons, would be twelve dollars and fifty cents per ton, or in case they turn out five tons, ten dollars per ton, but should eighty prisoners during ten hours turn out four tons, the payment would be ten dollars per ton. The Contractor agrees to pay the money or amounts due to the Bursar of the Central Prison, or such other person as may be designated by the Inspector, on the twentieth day of each month as the account is rendered therefor.

6. The Contractor shall advertise during the months of June, July and August in each year, in not less than six newspapers, to be specified by the Inspector, the retail selling price to farmers in quantities of fifty pounds and over of the twine manufactured at the prison, which shall not exceed the actual cost to the Contractor of the material and labour with one cent per pound added.

7. On declaring the contract annulled, it shall be discretionary with the Inspector to take possession of part or all of the manufactured or unmanufactured material on the Prison premises, paying therefor the actual cost of the same to the Contractor, after deducting any amounts that may be due and owing by him.

8. The Contractor shall deposit with the Government as security for the performance of this contract the sum of five thousand dollars, on which bank interest will be allowed, the said sum so deposited to be forfeited as and for liquidated damages in the event of default in any of the provisions of this contract as determined by the Inspector and approved by the Provincial Secretary on due enquiry in respect thereto.

9. Accidents to machinery or buildings, deficiency in the number of prisoners supplied owing to the requirements of other industries, or to epi-

demic or contagious diseases breaking out in the Prison, whereby the production of cordage or twine is curtailed are not to subject the Government to a claim for damages on account thereof, but to a rateable rebate only from the production agreed upon, provided always, that no rebate shall be allowed unless after a daily demand in writing has been made for an additional number of prisoners and they have not been immediately furnished to any number called for within the ratio certified.

10. All goods stored on the Prison premises by the Contractor shall be at his risk from loss or damage from any cause whatever.

11. The Inspector shall, at all times, during the period that this agreement or any renewal thereof is in force provide at the cost of the Government two machinery experts, approved by the Contractor, to take charge of the machinery while in operation and to keep it in repair and to help in instructing the prisoners.

12. The Contractor shall not assign this agreement nor sublet the same without the consent of the Inspector.

13. It is distinctly understood that this agreement is not entered into by the Inspector in his personal capacity, but is binding upon him and his successors as a corporation sole by virtue of the 38th section of the Revised Statutes of Ontario, 1897, Cap. 338.

14. It is hereby declared that these presents shall not be constructed to be a demise of the said Central Prison premises or any portion thereof, nor to give to the said Contractor or his employees the right of going upon the said premises except at such times as may, having regard to the purposes of this agreement and the safe custody of the prisoners, be reasonable and proper.

15. The Contractor hereby agrees that he and his employees engaged in manufacturing and instructing and supervising the prisoners shall in all things abide by the rules and regulations that are now in force or may hereafter be adopted, for the good government and discipline of the said prisoners, and shall aid in enforcing the observation of all such rules and regulations by the prisoners under their charge.

16. The Inspector agrees that there shall not be placed on any of the cordage or binder twine or wrapping for the same any stamp, mark or other indication that such cordage or twine was manufactured by Prison labour.

17. The Contractor agrees that the minimum amount of output per annum shall be one thousand tons of cordage and binder twine combined.

18. For the purpose of working the contract and settling disputes that may arise in connection therewith the Inspector shall at all times, during business hours, have access to all cablegrams, telegrams, telegraph codes, contracts, letters, books and papers of the Contractor, and may order and conduct such tests in the work of manufacturing binder twine under the contract as he may deem necessary to decide the matter in dispute, whereupon his decision shall be final.

19. It is expressly agreed that this contract and everything herein contained shall be void and of no effect unless the same is ratified by resolution of the Legislative Assembly of Ontario at its next session, and should there be a failure to ratify, all material as provided by Clause 7 hereof then on the premises belonging to the Contractor shall be taken over by the

Inspector, provided, always, that anything obtained or done under the said contract shall nevertheless be paid over in accordance with the terms hereof.

20. This agreement is to be binding on the said Contractor, the party hereto of the Second Part, his heirs, executors, administrators and assigns.

In witness whereof the said Inspector and the said William Bernard Converse have signed this agreement, and the said Inspector has affixed his corporate seal, and the said William Bernard Converse his seal, the day and year first above written.

Signed, sealed and delivered, in the presence of
L. E. C. THORNE.

JAMES NOXON, [L.S.]
Inspector.
W. B. CONVERSE. [L.S.]

County of
To Wit:

I, L. E. C. Thorne, of the City of Toronto, in the County of York, make oath and say:

1. That I was personally present and did see the annexed instrument duly signed, sealed and executed by William Bernard Converse, one of the parties thereto.

2. That the said instrument and duplicate were executed by him at the City of Montreal.

3. That I know the said party.

4. That I am a subscribing witness to the said instrument and duplicate. Sworn before me at the City of Toronto,

Province of Ontario, this 8th day of August, 1905.
THOMAS MULVEY,
A Commr.

L. E. C. THORNE.

MEMORANDUM OF AGREEMENT made this fourth day of April, in the year of Our Lord, one thousand nine hundred and six, between The Inspector of Prisons and Public Charities for Ontario, hereinafter called "The Inspector" for and on behalf of His Majesty, by virtue of the 38th section of the Revised Statutes of Ontario, 1897, Cap. 308, respecting the Central Prison, of the First Part, and William Bernard Converse, of the City of Montreal, in the County of Hochelaga, Province of Quebec, hereinafter called "The Contractor", of the Second Part.

Whereas by an agreement dated the 13th day of July, 1905, and made between the parties hereto, the said Contractor agreed to operate the binder twine plant at the Central Prison, under the terms therein set out:

And whereas there are several verbal inaccuracies and typographical errors in the said contract:

And whereas difference of opinion may arise regarding the interpretation of certain clauses of the said agreement, and the parties hereto have agreed to execute these presents for the purpose of avoiding any such difference of opinion, and setting out more clearly the terms of the aforesaid agreement:

Now therefore it is hereby agreed between the Inspector and the Contractor as follows:

1. Subsection 2 of paragraph 5 of the said contract shall be stricken out, and the following shall be read in lieu thereof:

(2) That the Contractor will at all times at his own cost, save as hereinafter provided, provide all expert labour and instructors necessary in manufacturing supervising and instructing prisoners in the work required of them in operating the plant, and that he will likewise provide and deliver to the Central Prison Cordage Shop, all material necessary for the manufacture of cordage and binder twine sufficient to cover the minimum quantity, hereinafter provided for every day that the required number of prisoners is supplied.

2. Subsection 3 of paragraph 5 of the said contract shall be stricken out, and the following shall be read in lieu thereof:

(3) That the Contractor will pay to the Inspector, the sum of five cents per hour for each able-bodied prisoner that is supplied by the Government to the Contractor. The Contractor agrees to pay the money or amounts due to the Bursar of the Central Prison or such other person as may be designated by the Inspector, on the 20th day of each month as the account is rendered therefor.

3. Paragraph 9 of the said contract shall be stricken out, and the following shall be read in lieu thereof:

(9) Accidents to machinery or buildings, deficiency in the number of prisoners supplied owing to the requirements of other industries, or to epidemic or contagious diseases breaking out in the prison, whereby the production of cordage or twine is curtailed, are not to subject the Government to a claim for damages on account thereof, but a deduction shall be made from the amount of one thousand tons required to be manufactured in each year, and such deduction shall be calculated in the manner following: There shall be deemed to be two thousand five hundred working hours in each year, and the average production eight hundred pounds per hour; for every other hour during which there is no production on account of accidents or other causes as aforesaid, this amount, eight hundred pounds, shall be deducted from the amount required to be manufactured in each year, and for every hour during which there is a shortage of the number of men furnished, there shall be a deduction equal to such portion of eight hundred pounds as the shortage of the number of men provided bears to the number required to operate the plant; the number of men required to operate the plant shall be deemed to be the average number of men employd during the month prior to the time of stopping of plant or shortage of men as aforesaid: Provided

always that no rebate shall be allowed unless after a daily demand in writing has been made for an additional number of prisoners.

4. Paragraph 13 of the said contract shall be stricken out, and the following shall be read in lieu thereof:

(13) It is distinctly understood that this agreement is not entered into by the Inspector in his personal capacity, but is binding upon him and his successors as a corporation, sole by virtue of the 38th section of the Revised Statutes of Ontario, 1897, Cap. 308.

In witness whereof the said Inspector and the said William Bernard Converse have signed this agreement, and the said Inspector has affixed his corporate seal, and the said William Bernard Converse his seal, the day and year first above written.

Signed, sealed and delivered in the presence of
THOMAS MULVEY,

W. B. CONVERSE. Seal.
EDWIN R. ROGERS,
Inspector.
Seal.

RETURN.

Correspondence in the matter of the sale of $6,000,000 Six months Treasury Bills at a rate of discount not exceeding four *per cent.* and to the subsequent issue of Government Bonds or Stock. *(Sessional Papers No. 68.)*

Presented to the House on 29th March, 1906.

(Copy.)

99 Gresham Street,
London, E.C., 10th November, 1905.

Dear Sir,—We beg to refer the Agreement made with us by the Honorable Richard Harcourt, on behalf of the Government of the Province of Ontario on the 10th of October, 1904, relating to the sale of $6,000,000 Six Months' Treasury Bills at a rate of discount not exceeding 4 per cent., and to the subsequent issue of Government Bonds or Stock, the sale of which during the currency of the bills of later was also to be negotiated through us.

The Bills in question were duly placed by our firm on behalf of the Government, under the arrangement in question, on November 15th, 1904. About the period of their maturity in May, 1905, the time not being opportune for the issue of the Bonds, we negotiated, at your request, on behalf of the Government, the sale of a new issue of Bills for the purpose of meeting the maturing obligations. The new Bills were dated May 15th, 1905, and fall due for payment on the 15th instant.

Having regard to our contract with the Government, and to our subsequent correspondence and negotiations, as well as to establish financial custom, we expected, when you came to London for the purpose of arranging for the retirement of the maturing Bills, either by issue of Government Stock or otherwise, that the transaction would be completed through us. You, however, informed us for the first time, some days after your arrival, and much to our surprise, that the Government declined to recognize the Agreement, and that the business covered by our contract had been entrusted to other Agents. This repudiation of the Agreement, and the abrupt removal of the business from our firm, without any previous communication or just reason, is unaccountable to us.

We are advised, and believe, that the Agreement of October 10th, 1904, is a contract legally binding upon the Government of the Province of Ontario, and that we ought to lodge our protest against the course which has been followed. This we now do, and trust that it will not be necessary for us to take any other action in the matter. We think it right to state that if, on your arrival in London, you had afforded us the opportunity of negotiating the sale of the new Treasury Bills, we should have been able, aided by a consideration of the participation in the underwriting and issue of the ultimate securities, to arrange for the renewal of the Treasury Bills, for the Government, among our Clients (who had taken up the two previous issue of Bills) on very favourable terms, which we are prepared to disclose, and to substantiate, if necessary. We beg further to inform you, without prejudice, that, when the proper time arrives, we shall be ready, in the terms of our Agreement, to negotiate, on behalf of the Government, the sale of the Government Inscribed 3½ per cent. Stock, or Bearer Bonds, which the Government may issue for the purpose of retiring the Treasury Bills or otherwise; and that we believe we shall be able to obtain for the Government, the maximum price at the minimum cost. We therefore venture to express the hope that the Government will give further consideration to this matter, and that nothing will arise to alter the cordial relations hitherto existing between the Government and ourselves and which it is our desire to do anything we properly can to maintain.

We are, your obedient servants,

(Sgd.) Coates, Son & Co.

Colonel the Hon. A. J. Matheson, M.P.P.,
Provincial Treasurer, Province of Ontario, Toronto, Canada.

(Copy.)

Toronto, November 21, 1905.

Dear Sir,—I beg to acknowledge receipt of your letter of the 10th instant as to the Ontario Government loan.

I see no reason to change my opinion as expressed to Mr. Hanson and yourself in London.

Your obedient servant,
(Sgd.) A. J. Matheson,
Provincial Treasurer.

Messrs. Coates, Son & Co.,
99 Gresham St., London, E.C., Eng.

(Copy.)

New York, October 10th, 1904.

Memo. Temiscamingue Railway Securities.

(1) The Government is to issue Treasury Bills to the amount of £1,200,000, term six months, to mature May 15th next (1905), and payable at the Banking House of Glyn, Mills, Currie & Co., London.

(2) The sale of these Bills is to be negotiated through Coates, Son & Co., at a price representing a rate of interest not exceeding four per cent. per annum.

(3) The sale of the Bonds during the currency of the Bills, or later to be entrusted to Coates, Son & Co.

(4) To save expense Bills, to be countersigned by Coates, Son & Co.

(Signed) R. Harcourt.

(Copy.)

99 Gresham Street, Bank, E. C.

London, 8th December, 1905.

The Honourable, The Provincial Treasurer,
Treasury Department, Toronto, Ontario, Canada.

Sir.—We are in receipt of your letter of the 21st ultimo, acknowledging our communication of the 10th idem, respecting the agreement between Government of Ontario and ourselves, dated October 10th, 1904.

You are good enough to inform us that you see no reason to change the opinion you expressed on the subject when in London. In these circumstances we have only to add to your previous letter that, when the proper time arrives, we shall be obliged to take any steps that may be necessary in the judgment of our legal advisers, for the protection of our interests.

We are, Sir,
Your obedient servants,
(Signed) Coates, Son & Co.

(Copy.)

Toronto, March 28th, 1906.

To the Honourable, The Provincial Treasurer.

Sir,—Referring to the conversation our Mr. Hanson had yesterday with the Premier and yourself, we have the honour to state:—

In October, 1904, an agreement was entered into between the Government and our firm under which we sold for the Government £1,200,000 of treasury bills, and one of the terms of our agreement was that we were to be entrusted with the negotiation of the sale of he permanent securities which were ultimately to replace the treasury bills. It was stipulated that this arrangement was to be binding during the currency of the treasury bills or at any time thereafter.

We have always held ourselves ready and willing to complete our part of this agreement, and have always been in a position to effect a sale of the permanent securities on terms as favourable as could be arranged for by any other financial house.

In face of this formal agreement, it has been publicly announced that the permanent securities have been sold through another institution, and we feel that we now have a claim against the Government as stated by Mr. Hanson.

Yesterday the Premier asked that we should state what our claim is, and in reply to that question we beg to say that our claim is to be paid a proper brokerage, and we think a quarter per cent. of the face value of the loan would be a very fair brokerage.

We have no doubt as to the existence of our claim, and are quite willing to leave the question to any two Canadian Bankers of repute; in case of difference, a third banker to be called in as umpire.

Mr. Hanson's address until 4th April prox., will be to the care of Hanson Bros., Montreal, and we beg that we may receive an early reply addressed to him.

We are, Sir,

Your obedient servants,

(Signed) Coates, Son & Co.

RETURN

Copy of an Agreement between the Inspector of Prisons and Public Charities, on behalf of His Majesty, of the First Part, and Ellen Charlotte Taylor, of the City of Toronto, trading under the name of Taylor, Scott & Company, respecting the manufacture of woodenware at the Central Prison, Toronto.

Presented to the Legislative Assembly.

W. J. Hanna,
Provincial Secretary.

Provincial Secretary's Office,
Toronto, 18th April, 1906.

This agreement made this twentieth day of July, in the year of our Lord one thousand nine hundred and five, between the Inspector of Prisons and Public Charities for Ontario, hereinafter called the Inspector, for and on behalf of His Majesty, by virtue of the 38th Section of R.S.O., Chap. 308, respecting the Central Prison, of the First Part, and Ellen Charlotte Taylor, of the City of Toronto, in the County of York, and Province of Ontario, trading under the name of Taylor, Scott & Company, hereinafter called the Company, of the Second Part.

It is hereby agreed between the Inspector and the Company as follows:

1. That the Government of the Province of Ontario shall provide and maintain a woodworking shop as now installed at the Central Prison, and shall furnish prison labour to operate the same, and shall receive and take charge of the lumber and other materials suppied by the Company from the time such lumber and materials are brought within the Central Prison until they are removed therefrom. It is agreed that all labour, such as firing boilers, running engines, loading and unloading raw material as well as furnishing products shall be included and considered to form part of the actual making of the product. The prisoners detailed to perform the labour under this contract to be in the same proportion of young and aged men as in the case of those assigned to other shops in the prison, and any prisoner who has once been assigned for work in the said shop shall continue to be employed therein until the expiration of his sentence. It is further agreed that any prisoners sent to the Central Prison who have had experience in any woodworking shop are to be assigned to the Company's shop, unless in the opinion of the Inspector or of the Warden of the Prison some good reason exists for arranging otherwise.

2. The Government shall give to the Company the uses of the following portions and property of the Central Prison:

1. All building and yards used by the Prison woodworking shop when operated by the Government.
2. The general railway facilities of the Prison.
3. Any and all machinery now installed in the north shop.
4. Sufficient yard room for piling 500 M. of lumber on the siding in the yards of the Prison.

3. The Company shall, while this contract or any renewal thereof is in force, have the right to manufacture any kind of washboards, single or double, step-ladders, broom handles, flooring, clothes pins or other products in the manufacture of which the use of machinery or tools of an unduly hazardous character is not required.

4. All goods and property stored on the Prison premises by the Company whether raw material or finished product shall be at their risk from loss or damage arising from any cause whatever.

5. The Company shall during the time that this agreement or any renewal thereof is in force provide one machinist whose duty it shall be to keep the machinery in good repair and in perfect order, to sharpen all knives and saws, to look after the motive power and heating plant and to make such reports to the Government as are directed by the Inspector. It is agreed that the said machinist shall have the use of the machine shop for repair work and such assistance

from prisoners as may be necessary. The person to be appointed machinist as aforesaid must be approved by the Inspector and is to have a salary, which together with allowance, shall not exceed $900 per annum, one-half of which is to be paid by the Company and the other half by the Government. All other free labour, except disciplinary guards, to be provided by the Company at their own cost.

6. The Company agrees to provide all fuel required for the development of power to operate the shop, and in case the fuel to be used is identical with that bought in large quantities by the Government for use in the Prison, the Government on sufficient notice being given will sell such fuel to the Company at cost price. The Company agrees to burn the refuse from the Twine factory and other shops, such refuse to be delivered to them at convenient times. The Company also agrees to supply oil, cotton waste and other mill supplies for operating the shop. It is agreed that in case there should be failure in the development of power as mentioned in clause 6 owing to accident or other unavoidable cause, the Government will supply power free of cost during such time as may be required for necessary repairs.

7. It is agreed that the Government is to replace any worn out parts of the machinery, such as shafting, shaft pulleys, belts and other machinery parts..

8. It is agreed that the Government is to supply the Company with a minimum number of 80 men, and that should the Company require more men they are to have any number so required up to 1-3 of the total number in the Prison and as many more as in the opinion of the Inspector will not interfere with the carrying on of the work in the other industries.

9. The Company agrees that for the sake of settling any disputes, the Inspector or any officer of his Department authorized by him, shall at any time during business hours have access to all books, files and papers of the Company relating to the working of the shop and any other facilities which may be necessary to decide the matter in dispute.

10. It is agreed to that accidents to machinery or buildings or deficiency in the number of prisoners supplied owing to epidemic or contagious diseases in the Prison are not to subject the Government to any claim for damages.

11. Should the Government deem it expedient to resume the plant at the expiration of this contract, the Inspector shall give the Company six months' notice thereof in writing prior to such expiration. Should the Company so desire, on the expiration of the contract, the Inspector in his discretion may take over at cost price part or all of the manufactured or raw material belonging to the Company then on the prison premises, paying therefor the actual cost.

12. The Company agrees that they and their employees engaged in manufacturing, instructing and supervising the prisoners shall in all things abide by the rules and regulations that are now or may at any time hereafter be adopted for the good government and discipline of the Prison, and shall aid in enforcing the observance of such rules and regulations by the prisoners under their charge.

13. The Company shall not assign this agreement or sub-let the same without the consent of the Lieutenant-Governor-in-Council.

14. The Company agrees to pay to the Bursar of the Central Prison, or such other officer as may be designated, at any time by the Inspector on the

15th of each month the account for the preceding month, such account to be made up according to the following scale of prices:

1. For the making of zinc, glass and enamel washboards, eight cents per dozen.
2. Wood washboards known as the 17'' dovetail made all wood, six cents per dozen.
3. Double washboards, *i.e.*: with rubbing surface on both sides, eleven cents per dozen.
4. Step ladders at the rate of half a cent per foot.
5. Broom handles, any length up to 50 inches at one dollar per thousand.
6. Flooring, 50 cents per thousand ft., lumber measure.
7. Window screens, small, four cents per dozen.
8. Window screens, medium, five cents per dozen.
9. Window screens, large, six cents per dozen.
10. Butter molds, 1'' square, eleven cents per dozen.
11. Clothes pins, ever ready, seven and one-half cents per five gross box.
12. Clothes pins, best, five cents per three gross box.
13. Clothes pins, common, three and one-half cents per five gross box.
14. Toy or handy washboards, six cents per dozen.
15. Self wringing mops, ten cents per dozen.
16. Diamond mops, one cent per dozen.
17. Ash sifters, six cents per dozen.
18. Broom racks, seventy-five cents per dozen.
19. Egg carriers, one dozen size, twenty cents per dozen.
20. Egg carriers, two dozen size, thirty cents per dozen.
21. Brush blocks, thirty-five cents per thousand.
22. Brush block handles, twenty cents per thousand.
23. Any goods not before mentioned to be paid for by day labour at the rate of 3½ cents per hour for each hour of every prisoner employed thereon.

The Contractor guarantees that the above prices will bring a revenue to the Government of three cents per hour of each prisoner employed, and in case the work done on the above scale of prices produces a less amount the company is to make up the amount to the said rate of three cents per hour. It is further agreed that should the work done at the above rates amount to more than four cents per hour, the excess over the said four cents is to be refunded to the Company by the Government. Adjustments of the account between the Government and the Company are to be made every six months on the average of such period.

15. The Company agrees to purchase from the Government all raw material on hand at the date on which this contract comes into force, so far as such material can be used by the Company in producing the goods which they are to manufacture. The price to be paid to be agreed upon by the Inspector and the Company, and in case of non-agreement to be settled by an arbitrator to be named by the Provincial Secretary.

16. The Company shall have the right at any time to install at their own cost any machinery necessary for the manufacture of their goods, such machinery to be in good repair and in good working order when installed, but the total machinery forming part of the plant at any time is not to require more than 150 horse power to operate it.

17. It is agreed between the Inspector and the Contractor that if the later desire to have work done on his raw material in any shop of the Central Prison other than the wood shop, he may deliver such material to the foreman of the required shop. There his requirements will be complied with and the work will be delivered to that department of the north shop designated by the Contractor. The Government shall receive five cents per hour for every hour of convict labour so employed, payment for which shall be due at the same time as other payments mentioned in this contract.

18. In case the boiler now installed in the north shop does not furnish sufficient steam to operate the engine, additional steam is to be furnished from the boilers in the other shops (which boilers are now connected with the engine in the north shop) with no cost to the Contractor. The Inspector retains the right to install additional wood-burning Dutch furnace boilers in the north shop at any time, and in case of such installation the Contractor is to furnish sufficient steam to operate the north shop.

19. This contract shall, subject to the provisions herein contained, be in force from the first day of September, 1905, until the first day of September, 1910, renewable for a further period of five years if so agreed by both parties.

20. It is hereby agreed and declared that these presents shall not be construed to be a demise of the said Central Prison premises, or any portion thereof, nor to give to the Company or its employees the right of going upon the said premises, except at such times as having regard to the purposes of this agreement and the safe custody of the prisoners may be reasonable and proper.

21. It is expressly agreed that this contract shall be void and of no effect unless the same is ratified by a resolution of the Legislative Assembly of Ontario at its next session, and should there be a failure to ratify, all material belonging to the Company then on the premises shall be taken over by the Inspector at a valuation, provided always that anything obtained or done under the contract shall nevertheless be paid for in accordance with the terms thereof.

22. This agreement is to be binding on the parties of the First Part, her or their heirs, executors, administrators and assigns.

In witness whereof the said parties hereto have signed this Agreement and fixed their seals thereto.

Signed, sealed and delivered
in the presence of
L. E. C. THORNE.

EDWIN R. ROGERS,
Inspector.

TAYLOR, SCOTT & CO.,
by Geo. C. Taylor.

L. E. C. THORNE.

RETURN

Giving a complete list of all Text books on the Authorized List for Public and High Schools, with dates of authorization, names of authors, royalties or other considerations paid to them respecting such books, and selling price of the books, and how prices are arranged.

EDUCATION DEPARTMENT,
Toronto, April 16, 1906.

RETURN, giving a complete list of all Text-books on the Authorized List for Public and High Schools, with dates of authorization, names of authors, positions occupied by such authors, royalties or other considerations paid to them respecting such books, and selling price of the books, and how prices are arranged.

Public Schools.	Date of authorization.	Publishers.	Names of authors.	Positions occupied by such authors.	Royalties or other considerations paid to them respecting such books.	Selling price of books. Retail.	Selling price of books. Wholesale	How prices are arranged.
First Reader, Part I.	December 18, 1884.	The Copp, Clark Company, Limited.	Various :— The selections for the series being made, arranged or edited for the Education Department, by John E. Bryant, M. A.	Principal Galt Coll. Inst., later editor and journalist	The following a'mts appear in the Public Accts. of 1884-1885, as paid to the authors of this series of Reading Books, as consideration paid to them respecting such books $2,780 00	$0 10	A discount of *twenty-five* per cent. is allowed off retail prices to any purchaser of *one dozen copies* and upwards at one time while a discount of *twenty-five per cent.* and *ten per cent.* is allowed off retail prices on purchases of *the value of One Thousand Dollars* and upwards at one one time.	Prices are fixed by the Minister of Education before authorization, with a provision in the the general contract form for a reduced retail price, under certain conditions. In the case of the Second, Third and Fourth Books of this series, the present retail prices are the result of a reduction made in 1896, for the decade ending June 30th, 1906.
First Reader, Part II.	do	The Canada Publishing Company, Limited. and The W. J. Gage Company, Limited, all of Toronto.				0 15		
Second Reader	do					0 20		
Third Reader.	do		Luther E. Embree, M.A. and Robert Little	Principal Coll. Inst. Parkdale. Public School Inspector.	$ 750 00 (To widow.) $1,500 00	0 30		
Fourth Reader	do					0 40		
Public School Phonic Primer, Part I.	August, 1902. Revised edition January, 1904	The Canada Publishing Company, Limited, Toronto.	Prepared under the supervision of Dr. D. J. Goggin.	Editor for the Canada Publishing Company, Limited.	The *Royalty* payable is a matter of private arrangement between each author and his publisher, and is not generally disclosed. It varies according to the nature of the book, the standing of the author, probable sales, etc. Broadly expressed, the limit is *ten per cent.* on the retail price of the book.	0 10	A discount of *twenty per cent.* is made on one dozen copies and upwards. On sales of value of $100.00 the discount is *twenty per cent.* and *five per cent.* ; on lots in value of $500.00, *twenty per cent.* with *five per cent.* and an *extra five per cent.*	Prices fixed by Minister of Education before authorization.
do do Part II.	August, 1902.	do do	Mrs. Mattie Rose Crawford	Wife of Rev. John Crawford, B.A.		0 15		

Modern Phonic Primer. Part I.	May 15th, 1902	Morang & Co'y, Limited, Toronto.	Arranged by Misses Bell, Shepherd and Leaming.	Teachers in the Public Schools, City of Toronto.	A royalty of *five per cent.* on the retail price is paid to authors of this Primer.	0 10	A discount of *twenty-five per cent.* is allowed off retail price on one dozen copies and upwards at one time, with an extra *five per cent.* on lots in value of $1,000.	In arranging the price, consideration had to be taken of the price of the older books in use on the same subject, the cost of publication, trade discounts, royalty, etc.
do Part II.	February 24th, 1904	do do	Arranged by John Dearness and Sidney Silcox.	Vice-Principal London Normal School. Public School Inspector, St. Thomas.	The sum of $600 was paid in cash to the two parties named for their work in connection with this book.	0 15		
High School Reader	Original edition: June 29th, 1887 Edition with notes: Sept'mb'r 17th, 1894	The Hunter-Rose Co'y, Limited, Toronto.	J. E. Bryant, M.A., for the Reader. Luther E. Embree, M.A., for the notes.	High School Master, journalist, etc. Principal Coll. Inst. Parkdale.	The $1,100 paid by the publishers for the right to publish the Reader covered the cost of compilation of the Reader. The publishers paid $300 to Mr. Embree for the notes on the Reader.	0 50	A discount of *twenty-five per cent.* off retail price on sales of *one dozen* and upwards; on purchases of *value of $100, twenty-five per cent.* and *five per cent.*; on purchases of *value of $500, twenty-five per cent.* with *five per cent.* and *an extra five cent.*	The publication of this book was obtained by the publishers by *tender*, with offer of bonus for cost of author's work; grade of discounts, at price fixed by the Minister of Education.
Public School Arithmetic	September 1st, 1900	The Canada Publishing Co'y, Limited, Toronto.	Wm. Scott, B.A. Chas. A. Barnes, M.A	Principal Normal School, Toronto. Public School Inspector, East Lambton.	See Public School Phonic Primer for remarks upon royalty.	0 25	A discount of *twenty-five per cent.* is allowed upon purchases of *one dozen* and upwards at one time; on lots in *value of $36, twenty-five per cent.* and *five per cent.*, and on lots of *value of $125, twenty-five per cent.* and *five per cent.* with *an extra five per cent.*	Price fixed by Minister of Education before authorization, taking into consideration the cost of publication, discounts, royalty and probable sales, and reasonableness of price to schools.
Public School Algebra and Euclid	Sept'mb'r 17th, 1894	The Hunter-Rose Co'y, Limited, Toronto.	A. C. McKay, B.A.	Professor of Mathematics, McMaster University.	A royalty of 2½ cents is payable to the author per copy.	0 25	do do	do do

RETURN, giving a complete list of all Text-Books on the authorized list for Public and High Schools, etc.—*Continued.*

Public Schools.	Date of authorization.	Publishers.	Names of authors.	Positions occupied by such authors.	Royalties or other considerations paid to them respecting such books.	Selling price of books.		How prices are arranged.
						Retail.	Wholesale.	
Public School Geography	June 8th, 1900	The Canada Publishing Co'y, Limited, Toronto	Charles Clarkson, B.A., and George K. Powell	Coll. Inst. Principal (now deceased) Public School Teacher, Toronto.	See Public School Phonic Primer for remarks on royalty.	$0 75	A discount of 25% is given on one dozen copies and upwards at one time; on purchase of value of $108, 25% and 5%, and on purchases of value of $375, 25% and 5% and an extra 5%.	Price fixed by Minister of Education before authorization, taking into consideration cost of publication, discounts, royalty and probable sales, and a reasonable retail price to schools.
Morang's Modern Geography	August, 1902..	Morang & Co'y, Limited Toronto.	Adapted for Canadian schools from the Geography of Prof. Tarr and McMurry by W. C. Campbell.	Professors respectively in Cornell and Columbia Universities, U.S.A.	Royalty of ten per cent. payable on retail price to the Macmillan Co'y with whom the publishers arranged for the Canadian rights.	0 75	A discount of 25% is given on purchases of one dozen and upwards at one time, with 5% extra for cash.	In arranging prices consideration had to be taken of the price of the older book in use on the same subject, and also the expense in making the book, royalty, etc.
Our Home and its Surroundings.	May 15th, 1902	do do	do do	do do	do do	0 40	do do	Morang & Co'y state that the prices of their books in many cases are below those of the same class of books in the United States and what they would have been in Canada had they not anticipated a considerable sale extending over a number of years.

Rose's Public School Geography	Decemb'r 23rd, 1904	The Canadian Book Co'y, Toronto. (Dan. A. Rose).	T. H. Follick ...	High School Master, Niagara Falls.	A royalty of eight per cent. on the retail price is payable to the author.	0 75	A discount of 25%, with 5% for cash allowed on one dozen copies and upwards; and a discount of 25% and 10% on large lots.	The same retail price as the other books on the same subject.
Public School Grammar	June 8th, 1900	The Canada Publishing Co'y, Limited, Toronto	Hugh I. Strang, B.A.	Principal Coll. Inst. Goderich.	See Public School Phonic Primer for remarks on royalty.	0 25	The same discounts allowed as in the case of the Public School Arithmetic	Price fixed by the Minister of Education before authorization, taking into consideration a reasonable retail price to schools, the cost of publication, discounts, royalty and probable sales.
Morang's Modern English Grammar.	May 15th, 1902, cheaper edition, 1904.	Morang & Company, Limited, Toronto.	Hueber Gray Buehler and Prof. Pelham Edgar.	Professor of French, Victoria University.	A royalty of five per cent. on the retail price is payable to the author.	0 60 0 25	A discount of 25% on sales of one dozen and upwards at one time; on lots of value of $60, 25% and 5%; and on lots of value of $300, 25% with 5% and 5% and 5% extra for cash.	Morang & Co. state that the prices of their books in many cases are below those of the same class of books in the United States, and what they would have been in Canada had they not anticipated a considerable sale extending over a number of years.
Public School History of England and Canada.	August 24th, 1892.	The Copp, Clark Company, Limited, Toronto.	W. J. Robertson, B.A.	English Master, Coll. Inst., St. Catharines.	See Public School Phonic Primer for remarks on Royalty.	0 30	A discount of 25% with 5% for cash is allowed on sales of one dozen and upwards. On lots of value of $150, 25% with 5% and an extra 5% for cash.	Fixed by Minister of Education before authorization, etc.

RETURN, giving a complete list of all Text-Books on the authorized list for Public and High Schools, etc.—*Continued.*

Public Schools.	Date of authorization.	Publishers.	Names of authors.	Positions occupied by such authors.	Royalties or other considerations paid to them respecting such books.	Selling price of books.		How prices are arranged.
						Retail.	Wholesale.	
History of the Dominion of Canada. (Fifth Form.)	July 21st, 1897.	The Copp, Clark Company, Limited, and The Methodist Book and Publishing House, Toronto.	W. H. P. Clement, B.A., LL.B.	Now a Judge residing at Grand Forks, B. C.	A royalty of 10% is payable to the author.	$0 50	A discount of 25% with 5% for cash is allowed on one dozen copies at one time. On sales of value of $200, 25% with 5% and an extra 5% for cash.	Fixed by Minister of Education before authorization, etc.
Duncan's Story of the Canadian People.	December 23rd, 1904.	Morang & Company, Limited, Toronto.	David M. Duncan, B.A.	Head Master, Coll. Inst., Winnipeg.	A royalty of 10% is payable to the author.	0 50	A discount of 25% is allowed to the trade.	Consideration taken of price of the older book on the same subject, expense of publication, royalty, etc.
Weaver's Canadian History.	December 23rd, 1901.	The Methodist Book and Publishing House jointly with The Copp, Clark Company, Limited.	Emily P. Weaver	Her time given to literary work.	A royalty of 10% is payable to authoress on price of book.	0 50	A discount of 25% with 5% for cash is allowed on small quantities, with 25% and 10% on gross lots.	do do
Public School Drawing Course.	June 8th, 1900.	The Canada Publishing Company, Limited, Toronto.	A. C. Casselman.	Writing and Drawing Master, Normal and Model Schools, Toronto.	See Public School Phonic Primer for remarks on royalty.	0 05 per number.	A discount of 25% with 5% for cash is allowed on sales of one dozen and upwards; on lots of the value of $300, a discount of 25% with 5% and an extra 5% for cash.	Fixed by the Minister of Education before authorization, etc.

Public School Physiology and Temperance.	November 13th, 1893....	The Methodist Book and Publishing House, Toronto.	William Nattress, M.D., M.R.C.S., Eng.	Medical Practitioner, Toronto.	A royalty of ten per cent. is payable to the author, on retail price of book	25	A discount of 25% with 5% for cash is allowed on sales of one dozen and upwards at one time. On lots of value of $36, the discount is 25%, with 10% for cash.	Fixed by the Minister of Education before authorization, etc.	
Public School Copy Book.	August, 1899..	W. J. Gage and Company, Limited, and also subsequently by The Canada Publish'g Company, 1902.	A. C. Casselman.	Writing and Drawing Master, Toronto Normal and Model Schools.	See Public School Phonic Primer for remarks on royalty.	07 per number.	A discount of 25% is allowed on one dozen copies and upwards; on $100 worth, 25% and 10%; on $500 worth 25% and 10% with an extra 5% for cash.	do	do
Practical Speller.	August 25th, 1898, as "Optional"; regularly added to list August 16th, 1899.	The W. J. Gage and Company, Limited, Toronto.	Jas. L. Hughes, I.P.S.	School Inspector, City of Toronto.	A royalty of ten per cent. is payable on the retail price to the author.	25	A discount of 25% is allowed on sales of one dozen and upwards; on lots in value of $36, 25% and 5%, and on lots in value of $126.00 25% and 10%.	do	do
Public School Book-keeping.	August, 1900 as "Optional"; regularly added to list August, 1902.	The Copp, Clark Company, Limited, Toronto.	J. S. Black	Formerly Commercial Master, Coll. Inst., Chatham.	See Public School Phonic Primer for remarks on royalty.	25	No arrangement as to discounts; usual trade terms will doubtless rule.	do	do
Public School Agriculture.	August 25th, 1898, as "Optional"; regularly added to list August 16th, 1899.	Morang & Company, Limited, Toronto.	Charles C. James, M.A.	Deputy Minister of Agriculture for Ontario, formerly Professor of Chemistry at Ontario Agricultural College, Guelph.	A royalty of five cent. is payable on this book.	30	A discount of 25% on one dozen and upwards at one time; on lots of value of $36, 25% and 5%; on lots of value of $125, 25% and 5% and 5%.	do	do
Public School Domestic Science. (Optional.)	August, 1898, as "optional."	The Copp, Clark Company, Limited, Toronto.	Mrs. J. Hoodless.	Inspector and Lecturer on Domestic Science.	See Public School Phonic Primer for remarks on royalty.	50	No arrangement as to discount; usual trade terms doubtless rule.	do	do

Public Schools.	Date of authorization.	Publishers.	Names of authors.	Positions occupied by such authors.	Royalties or other considerations paid to them respecting such books.	Selling price of books.		How prices are arranged.
						Retail.	Wholesale.	
French-English Readers.	October 18th, 1889.	The Copp, Clark Company, Limited, Toronto.	Various (Nelson's series revised and adapted).	Revised and adapted by John Ahern and Leon le Dien, Chief Translator, Quebec Legislative Assembly.	See Public School Phonic Primer for remarks on royalty.		No arrangement as to discounts; usual trade terms doubtless rules.	Price fixed by Minister of Education before authorization, etc.
First Reader, Part I.						$0 10		
Part II						0 15		
Second Reader						0 25		
Third Reader..						0 35		
German-English Readers..	December30th, 1889.	Steiger and Co'y. New York.	Ahn's method, by Dr. P. Henn	.....	Not known .		Books have to be imported if required; little or no demand for the books as far as known.	No special arrangement as far as known.
Ahn's First German Book						0 25		
Second do						0 45		
Third do						0 45		
Fourth do						0 50		
First German Reader.						0 50		

. RETURN, giving a complete list of all Text-Books on the authorized list for Public and High Schools, etc.—*Continued*.

High Schools and Collegiate Institutes.	Date of authorization.	Publishers.	Names of authors.	Positions occupied by such authors.	Royalties or other considerations paid to them respecting such books.	Selling price of books.		How prices are arranged.
						Retail.	Wholesale.	
High School Reader.	(See information in regard to this book on page 3 of this Return.)							
The Principles and Practice of Oral Reading.	December 8th, 8th, 1904.	The Canada Publishing Company Limited, Toronto.	Miss E. A. Marty	Teacher, Coll. Inst., Ottawa.	See Public School Phonic Primer for remarks on royalty.	$0 50	No special agreement; usual trade will doubtless rule.	Price arranged with Education Department prior to authorization.
High School English Grammar.	Original edition, June 29th, 1889. Revised edition, June 8th 1900.	do do	John Seath, M.A., LL.D.	High School Inspector for Ontario.	do do	0 75	A discount of 25% allowed on one dozen copies and upwards. On purchase of value of $108, 25% and 5%; on purchase of $324 in value, 25% with 5% and an extra 5%.	Price fixed by Minister of Education before authorization, etc.
High School English Composition.	June 29th, 1887.	do do	Wm. Williams, B.A.	High School Master, Collingwood.	do do	0 50	A discount of 25% allowed on sales of one dozen and upwards. On gross lots, 25% and 5% On lots of 500 copies or more, 25% and 5% with an extra 5%.	do do
Elementary English Composition.	August, 1902.	The Copp, Clark Company, Limited, Toronto.	Fred. H. Sykes, B.A., Ph.D.	Formerly English Master in Coll. Inst. Parkdale, now professor in Columbia University, New York City.	do do	0 40	No special agreement—usual trade terms will doubtless rule.	Price arranged with Education Department before authorization.

RETURN, giving a complete list of all Text-Books on the authorized list for Public and High Schools, etc.—*Continued.*

High Schools and Collegiate Institutes.	Date of authorization.	Publishers.	Names of authors.	Positions occupied by such authors.	Royalties or other considerations paid to them respecting such books.	Selling price of books.		How prices are arranged.
						Retail.	Wholesale.	
High School Composition from Models.	August 15th, 1895.	The Copp Clark Company, Limited, Toronto.	W. J. Alexander, Ph.D. M. F. Libby, B.A.	Professor of English, University of Toronto. Formerly teacher in Parkdale Coll. Inst. now a professor in University of Colorado, U.S.	See Public School Phonic Primer for remarks on royalty.	$0 75	A discount of 25% and 5% for cash on one dozen copies and upwards. On sale of value of $150, 25% with 5% and extra 5% for cash.	Prices arranged with Education Department before authorization.
High School Geography.	Original edition, June 29th, 1887. Present new edition, July 23rd, 1904.	The Canada Publishing Company, Limited, Toronto.	George A. Chase, B.A.	English Master, Jarvis St. Coll. Inst., Toronto.	do do	1 00	A discount of 25% allowed on one dozen copies and upwards. On one gross, 25% and 5%; on sales of 500 copies or more 25%, and 5% and 5%.	do do
Morang's Modern Geography.	(See information as to this book on page 4 of this Return).							
High School History of England and Canada.	June 19th, 1891.	The Copp, Clark Company, Limited, Toronto.	W. J. Robertson, B.A., LL.B.	English Master Coll. Inst., St. Catharines.	do do	0 65	A discount of 25% and 5% for cash on one dozen copies and upwards. On lots of value of $150, 25%, and 5% and 5% for cash.	Fixed by the Minister of Education before authorization.

Wrong's The British Nation.	July 23rd, 1904.	Morang and Company, Limited, Toronto.	George M. Wrong, M.A.	Professor of History, University of Toronto.	A royalty of ten per cent. is paid to the author on this book.	$1 00	The trade discount is 25%.	Publishers had to take into consideration the price of another book in use on same subject, also expense of making the book, trade discount, royalty, etc.
Myers' Ancient History, Greece and Rome), Canadian Edition)	1901.	The Copp, Clark Company, Limited, Toronto.	P. G. N. Myers .	Professor of History, etc., in the Univ. of Cincinnati.	See Public School Phonic Primer for remarks on royalty.	0 75	No arrangement as to wholesale price. Usual trade terms will probably rule.	Retail price arranged with Education Department before authorization.
Botsford's Ancient History for Beginners.	July 23rd, 1904.	Morang and Company, Limited, Toronto.	George W. Botsford, Ph.D.	Professor in Columbia University.	A royalty of 10% is paid to the Macmillan Company, on the retail price, from whom the Morang Company arranged for the Canadian rights of this book.	1 00	The trade discount is 25%.	Publishers had to take into consideration the price of another book in use on same subject, also expense of making the book, discount, royalty, etc.
History of the Dominion of Canada. (Clement)	.....	(See information	in regard to this	book on page 6 of	this Return.			
High School Arithmetic.	June 4th, 1891	The Hunter Rose Company, Limited, Toronto.	W. H. Ballard, M.A. A. C. McKay, B.A. R.A. Thompson, B.A.	School Inspector, Hamilton. Prof. Mathematics, McMaster Univ'y. Principal Collegiate Inst., Hamilton.	A royalty of six cents per copy is payable to the the authors.	0 60	A discount of 25% is allowed on sales of one dozen copies and upwards; on lots of value of $86.40, 25% and 10%; on lots of value of $500, 25% and 10% with additional 5%.	Price fixed by Minister of Education before authorization, etc.
Arithmetic for High Schools (De Lury.)	July 23rd, 1904	The Canada Publishing Company, Toronto.	A. T. De Lury, B.A., Ph.D.	Associate Professor of Mathematics, University of Toronto.	See Public School Phonic Primer for remarks on royalty.	0 60	No arrangement as to wholesale price; usual trade terms will probably rule.	Retail grice arrangwith Education Departm'nt before authorization.

RETURN, giving a complete list of all Text-Books on the authorized list for Public and High Schools, etc.—*Continued*.

High Schools and Collegiate Institutes.	Date of authorization.	Publishers.	Names of authors.	Positions occupied by such authors.	Royalties or other considerations paid to them respecting such books.	Selling price of books. Retail.	Selling price of books. Wholesale.	How prices are arranged.
High School Algebra.	June 29th, 1887	The Methodist Book and Publishing House, Toronto.	W. J. Robertson, B.A., LL.B. I. J. Birchard, M.A., Ph.D.	Mathematical Master Coll. Inst., St. Catharines. Mathematical Master Jameson Ave. Coll. Institute, Toronto.	A royalty of fifteen per cent. on retail prices payable to the authors.	$0 75	A discount of 25% is allowed on sales of one dozen copies and upwards; on lots of value of $108, 25% and 10%.	Price fixed by Minister of Education before authorization.
Elements of Algebra (McLellan.)	June 29th, 1887	The Canada Publishing Company, Limited, Toronto.	J. A. McLellan, M.A., LL.D.	Principal of Normal College, Hamilton, formerly Director of Normal Schools and Institutes.	See Public School Phonic Primer for remarks on royalty.	0 75	A discount of 25% is allowed on sales of one dozen and upwards; on one gross 25% and 5%; on 500 copies 25% and 5% and 5%.	do do
Elementary Plane Geometry (Baker.)	July 23rd, 1904	W. J. Gage & Co., Limited, Toronto.	Alfred Baker, M.A.	Professor of Mathematics, University of Toronto.	A royalty of ten per cent. is payable to the author.	0 50	No arrangement as to a wholesale price.	Retail price arranged with the Education Departm'nt before authorization.
Geometry for Schools, Theoretical. (Baker.)	August 9th, 1905.	do do	do	do	do do	0 75	do do	do do
High School Euclid (J. S. McKay.)	June 29th, 1887	The Hunter Rose Company, Limited.	J. S. McKay, M.A., F.R.S.E.	Mathematical Master in the Edinburg Academy.	A royalty of 6d. per copy payable to W. & R. Chambers, Edinburgh. (£40 paid same firm for the plates).	0 50 or 0 75	do do	Retail price fixed by the Minister before authorization.
High School Euclid (McKay and	August 17th, 1902.	The Hunter Rose Co., Limited.	Alex. Chas. McKay, B.A., and R. A. Thompson,	Prof. Mathematics, McMaster Univ. Principal Coll. In-	A royalty of 7½ cts. per copy payable to the authors.	0 50	A discount of 25% is allowed on one dozen copies and	Retail price fixed by the Minister before authoriza-

Thompson.)		B.A.		stitute, Hamilton.			upwards; on lots of $50 worth 25% and 5%, with 5% for cash; on lots of value of $250 25% and 5% with 5% and an extra 5% for cash.	tion.
First Latin Book and Reader.	Original edition August 24th, 1892; amended edition August, 1900.	The Copp, Clark Company, Limited, Toronto.	J. Henderson, M.A., and J. Fletcher, M.A.	Classical Master Coll. Institute, St. Catharines. Professor in the University of Toronto.	See Public School Phonic Primer for remarks on royalty.	1 00	A discount of 25% with 5% for cash allowed on one dozen copies and upwards; on lots of value of $150, 25% and 10%.	do do
Primary Latin Book and Reader.	do do	The Methodist Book and Publishing House, Toronto.	Adam Carruthers, M.A., and J. C. Robertson, B.A.	Lecturer in Greek, Univ. of Toronto. Associate Prof. of Greek, Victoria Univ., Toronto.	A royalty of 10 per cent. is payable to the authors.	1 00	do do	do do
Hagarty's Latin Grammar.	September 30th, 1904.	Morang & Company, Limited, Toronto.	E. W. Hagarty, B.A.	Classical Master Harbord St. Coll. Inst., Toronto.	do do	1 00	A discount of 25% is allowed the trade.	Considerat'n taken of price of older books on same subject, also expense of making the book, royalty, etc.
White's First Greek Book.	July 25th, 1904	Imported in sheets by the Copp, Clark Co. from Ginn & Co., Boston, and bound here.	J. W. White, Ph.D., LL.D.	Prof. of Greek in Harvard University.	Not known	1 25	No arrangement known, but usual trade terms for such books will probably rule	Retail price arranged with Department.
High School Beginners' Greek Book.	1895	do do	do	do	do do	$1 50	do do	do do
High School French Gram. and Reader.	Amended edition July 20, 1900.	The Copp, Clark Company, jointly with the Hunter, Rose Company.	W. H. Fraser, B.A., and J. Squair, B.A.	Professor in the University of Toronto. do do	A royalty of 10 p.c. is payable to the authors.	1 00	A discount of 25% and 5% for cash allowed on one dozen and upwards. On lots of value of $150, 25%, with 5% and an exrta 5% for cash.	Price fixed by the Minister of Education before authorization.

RETURN, giving a complete list of all Text-Books on the authorized list for Public and High Schools, etc.—*Continued.*

High Schools and Collegiate Institutes.	Date of authorization.	Publishers.	Names of authors.	Positions occupied by such authors.	Royalties or other considerations paid to them respecting such books.	Selling price of books.		How prices are arranged.
						Retail.	Wholesale.	
High School Ger. Gram'r and Reader.	June 29, 1887.	The Copp, Clark Company, Limited, Toronto.	W. H. Vandersmissen, M.A., and W. H. Fraser, B.A.	Professor in University of Toronto. do do	See Public School Phonic Primer for remarks on royalty.	1 00	A discount of 25% on one dozen lots and upwards. On gross lots, 25% and 5% On 500 copies, 25% and 5%, with an extra 5%.	Price fixed by the Minister of Education before authorization.
High School Physical Science, Part I.	August 15th. 1895.	The Copp, Clark Company, Limited, Toronto.	F. W. Merchant, M.A., D. Paed. and C. Fessenden, M.A.	Formerly Head Master Coll. Inst., London, now Principal London Normal School. Princip'l Coll. Inst. Peterboro.	do do	0 50	A discount of 25% on one dozen copies and upwards. On purchases of value of $72, 25% and 5%. On purchases of value of $250, 25% and 5%, with an extra 5%.	do do
do do Part II.	March 26th, 1896.	do do	do do	do do	do do	0 75	A discount of 25% with 5% for cash on one dozen and upwards. On lots of value of $150, 25% and 5%, with 5% for cash.	do do
High School Chemistry.	Original edition, June 29, 1887. New edition, Aug. 15th, 1895.	The Copp, Clark Company, Limited, Toronto.	A. P. Knight, M.A. and W. S. Ellis, B.A.	Professor, Queen's Univer. Kingston. Head Master Coll. Inst., Kingston.	do do	0 50	A discount of 25% on one dozen and upwards. On lots of value of $72, 25% and 5% On purchase of value of $250, 25 p.c., with 5% and an extra 5%.	do do
High School Botany, Part	1895.	The W. J. Gage Company, Lim-	H. B. Spotton, M.A.	Principal Harbord street Coll. Inst	A royalty of 10 p.c. is payable to the	0 60	A discount of 25% on one dozen and	do do

II.		ited, Toronto.			author.		upwards. On lots of value of $144, 25% and 5%, On lots of value of $500, 25% and 5%, with an extra 5% for cash.	
High School Bookkeeping.	June 29, 1887.	The Copp, Clark Company, Limited, Toronto.	H. S. McLean.	Formerly Commercial Master Clinton High School. Now in British Columbia.	See Public School Phonic Primer for remarks on royalty.	0 60	A discount of 25% on one dozen and upwards. On gross lots, 25% and 5%; on 500 copies, 25% with 5% and an extra 5%	do do
Commercial Course in Practical Bookkeeping.	Dec. 23, 1904.	The Copp, Clark Company, Limited, Toronto.	J. A Dickenson, and David Young	Commercial Master Coll. Inst, London. Principal Public School, Guelph.	do do	0 40	No arrangement as to wholesale price. Usual trade terms will doubtless rule	Retail price arranged with Education Department before authorization.
High School Drawing Course.	November 23, 1894.	The Canada Publishing Company, Limited, Toronto.	A. C. Casselman.	Drawing and Writing Master Toronto Normal and Model Schools.	do do	0 10 per number.	A discount of 25% on one dozen copies and upwards; on lots of value of $50, 25% and 5%. On lots of $100, 25% and 5%, with an extra 5%.	Price fixed by the Minister of Education before authorization.
High School Cadet Drill Manual (optional).	August, 1898.	The Copp, Clark Company, Limited, Toronto.	Arranged by W. B. Munroe, M.A., LL.B., as selections from the Infantry Drill as revised by Her Majesty's command, and printed by permission of the Controller of Her Majesty's Stationery Office.		do do	0 40	No arrangement as to wholesale price. Usual trade terms will probably rule	Price arranged with Education Department before authorization.

Education Department,
Toronto, April 16th, 1906.

(Sessional Paper No. 80.)

RETURN.

To the Honorable J. P. Whitney,
Premier of Ontario ;

And to the Honorable Arthur James Matheson,
Provincial Treasurer :

In the matter of a loan guaranteed by the Province of Ontario under the provisions of Chapter 19 of 4 Edward VII., and commonly called "The Sault Guaranteed Loan."

RETURN.

(COPY.)

To The Honorable J. P. Whitney,
Premier of Ontario;

And to The Honorable Arthur James Matheson,
Provincial Treasurer:

In the matter of a loan guaranteed by the Province of Ontario under the provisions of Chapter 19 of 4 Edward VII., and commonly called "The Sault Guaranteed Loan."

The undersigned begs to report as follows:—

Under instructions in that behalf and as solicitor and agent for the Province of Ontario, I accompanied the Honorable the Provincial Treasurer to New York, going via Montreal, for the purpose of rendering him what assistance I could in protecting the rights and interest of the Province on the maturity of the above mentioned loan of $2,000,000, which said loan matured at the office of Morton Trust Co., at the said City of New York, on the 1st day of May, 1906.

Prior to the departure of the said the Honorable, the Provincial Treasurer, and the undersigned, for New York as aforesaid, a draft agreement was submitted by the solicitors for the Canadian Improvement Co. under the provision of the Act passed during the present session amending the above mentioned Act, which said draft agreement so presented provided in effect for the extinguishment of the old Loan Certificates issued under above mentioned Act, and the release of the Government securities in the hands of the Morton Trust Co., and the guaranteeing of a new loan by the Government on the pledge of the securities designated in said Act as "Pledged Securities," and on one-half of the securities designated in said Act as "Collateral Securities," but this arrangement the unedrsigned advised could not be safely entered into, as the "Pledged Securities" were subject to a second mortgage to United States Mortgage and Trust Co. to secure a $10,000,000 issue of bonds of the Lake Superior Corporation, and if the securities held by the Government were in any way released, or if the Loan Certificates issued pursuant to the original Act and guaranteed by the Government, were extinguished, the said mortgage to United States Mortgage and Trust Co. would become a first charge on the "Pledged Securities" and the position of the Province would be thereby impaired; and the Canadian Improvement Co. were consequently given to understand that nothing in the nature of a new Loan Agreement could be considered.

In order that by no chance the good faith, credit or dignity of the Province might be impaired, the Honorable, the Provincial Treasurer, before proceeding to New York, deemed it prudent to make and did make all the

necessary financial arrangements to provide for the redemption of the guaranteed Loan Certificates promptly on their presentation on the 1st of May, and the foresight and wisdom of the Honorable Minister in making this provision no doubt greatly aided in the making of the favorable arrangement for the Province hereinafter mentioned.

On arrival in New York it was at once manifest that it would be impossible for the Canadian Improvement Co. to meet the whole loan at its maturity, and only two courses were open to the Government under the circumstances:

1. To pay the whole of the loan and instruct the Trust Co. to take proceedings to realize on the securities pledged with it; or

2. To grant a renewal of the Government guarantee for at least a portion of the principal.

It was felt that it would not be wise, under the circumstances, for the Government to adopt the course first mentioned, as not only would such an Act, on the part of the Government, have a most disastrous effect on the industries at Sault Ste. Marie, but might have involved the Province in heavy financial loss.

After prolonged negotiations an arrangement was eventually arrived at on the following basis, namely:

That the Improvement Co. should pay or cause to be paid to Morton Trust Co. $1,050,000 cash, being one-half the principal of the whole secured loan, and interest on the whole loan to the 1st of May inst., and that the Government should release one-half the collateral securities, viz., $1,209,000 Lake Superior Corporation Bonds; $153,000 Lake Superior Corporation Income Bonds; and $2,682,000 stock of the Lake Superior Corporation, and that the Government should renew the guarantee of the Province for six months on the remaining $1,000,000 principal, the Province retaining all the securities held by it in respect of the original loan less half the collateral securities above mentioned; and that in order to enable the Canadian Improvement Co. to raise the necessary funds to provide for the remaining $1,000,000 of old loan certificates on their presentation for payment, that renewal loan certificates aggregating in all $1,000,000, bearing interest at 5 per cent., payable both as to principal and interest on the first of November, 1906, guaranteed by the Province, should be issued, the arrangements being that one-half the loan certificates outstanding should be purchased by the Morton Trust Co. and retained by them uncancelled as security for the renewal loan certificates above mentioned, and that, in case of default in the payment of the renewal loan certificates, the Government should have all the rights and remedies to which they were entitled under the agreement entered into under said original Act, Chapter 19, 4 Edward VII., for the purpose of securing the $2,000,000 loan.

In order to maintain and preserve unimpaired all the rights, powers and remedies of the Government, it was necessary to obtain the consent both of The Lake Superior Corporation and United States Mortgage & Trust Co. to the said arrangement, and a consent was procured from said Mortgage Co. both to the release of the collateral securities above mentioned and to the renewal agreement for the $1,000,000 above set forth, and a duplicate of said consent is now on file in the office of the Honorable, the Provincial Treasurer. And an agreement was entered into bearing date the 30th day of April, 1906, between the Honorable Arthur James Matheson, representing the Province of Ontario of the first part, Morton Trust Company of the second part, Cana-

dian Improvement Company of the third part, and The Lake Superior Corporation of the fourth part, fully setting forth the arrangement hereinbefore mentioned. And said agreement was duly executed by all the parties thereto, the Honorable, the Provincial Treasurer executing the same on behalf of the Province of Ontario under the provisions of the Act passed during the present session of the Legislature in that behalf and an Order-in-Council bearing date the 28th day of April, 1906, and a duplicate of said agreement is now on file in the office of the said The Honorable, the Provincial Treasurer.

The said agreement distinctly preserves and retains for the Province all the rights and remedies to which it was entitled under the original Act authorizing the loan, and the agreement entered into pursuant to said Act, and all the securities possessed by the Province excepting only the collateral securities above mentioned, subject only to the provision that the Government shall not take action on its securities or under said agreement before the 1st of November, 1906.

Pursuant to the arrangement above mentioned and said agreement bearing date the 30th day of April, 1906, Canadian Improvement Co. on the first day of May, instant, caused to be paid to Morton Trust Co. $2,050,000 in cash, and the Morton Trust Co. will at once proceed to purchase $1,000,000 of loan certificates to remain with them in trust as security for the new loan certificates, and will further proceed to cancel the remaining $1,000,000 worth of certificates so that they will become entirely extinguished, and 40 renewal loan certificates of $25,000 each guaranteed by the Province were duly issued and delivered to the purchasers thereof.

The result of the foregoing arrangement is that the Province has been entirely relieved from liability for one-half of the original indebtedness, has secured the payment of all interest to date, and still retains all the original pledged securities, viz., the bonds and stocks of the Algoma Central & Hudson Bay Railway Co., and the promissory note of The Algoma Central & Hudson Bay Railway Co. for $725,000 secured by mortgage on the steamships and vessels of the Algoma Central & Hudson Bay Railway Co., and also one-half the collateral securities, viz., $1,209,000 Lake Superior Corporation Bonds, $253,250 Lake Superior Corporation Income Bonds, and $2,680,000 stock of the Lake Superior Corporation, and, in addition to this, the position of the Government has been very much strengthened owing to the fact that new capital has become interested and the holders of the securities released by the Government, will for their own protection, be bound, if within their power, to arrange for the retirement of the renewal loan certificates at their maturity.

Mr. I. F. Hellmuth, K.C., joined the Honorable, the Provincial Treasurer and the undersigned on their arrival at New York, and during all the negotiations there, as well as in the revision, settlement and consummation of said agreement of 30th April, 1906, acted as senior counsel with the undersigned for the Province of Ontario, and the arrangement above set forth was entered into by the Honorable, the Provincial Treasurer upon the advice and with the approval both of Mr. Hellmuth and the undersigned, both of whom approved not only of the arrangement made, but of the method in which it was carried out.

The agreement above referred to contains a provision that the Canadian Improvement Co. shall pay upon demand all expenses incurred by the Province of Ontario in connection with the matter.

For the better protection of all parties it is suggested that an Act, a copy of which is submitted herewith which said proposed Act has been submitted,

revised and approved by Mr. Hellmuth, be passed forthwith ratifying the agreement entered into and declaring it valid and binding on all the parties thereto.

All of which is respectfully submitted.

Dated at Toronto this 2nd day of May, 1906.

(Sgd.) W. H. Hearst,
Solicitor and Agent for Government of Ontario herein.

Approved:

(Sgd.) A. J. Matheson,
Provincial Treasurer.

(COPY.)

Morton Trust Company,
38 Nassau St.,
New York, May 1, 1906.

To Hon A. J. Matheson,
Provincial Treasurer,
Toronto.

Dear Sir,—We beg to advise you that Morton Trust Co. has this day received the sum of two million and fifty thousand dollars ($2,050,000) to be applied by it under and pursuant to the provisions of a certain Renewal Guaranty Agreement dated April 30, 1906, between His Majesty the King, acting in respect to the Province of Ontario, and therein represented by the Hon. Arthur James Matheson, Provincial Treasurer, Morton Trust Company, Canadian Improvement Company and The Lake Superior Corporation.

Yours very truly,

(Sgd.) J. I. Burke,
Assistant Secretary.

(COPY.)

Whereas Canadian Improvement Company has borrowed the sum of two million dollars ($2,000,000), and has secured the repayment thereof by pledge with Morton Trust Company under a certain Agreement Deed of Trust and Guaranty dated March 24th, 1904, of certain Securities therein denominated as "Pledged Securities" and of certain other Securities therein denominated "Collateral Securities," which said last mentioned securities consist of certain stocks, income bonds and first mortgage and collateral trust bonds of the Lake Superior Corporation, said loan being guaranteed by the Government of the Province of Ontario,

And whereas, the said Loan matures on the first day of May, 1906, and said Canadian Improvement Company is unable to pay said Loan in full, but has agreed to deposit the sum of one million dollars ($1,000,000), with Morton Trust Company for the payment of one million dollars

($1,000,000) of said loan and desires to extend the time for the payment of the remaining one million dollars ($1,000,000) of said loan to November 1, 1906, and the Government of the Province of Ontario has agreed to renew its guaranty with respect to the said remaining one million dollars ($1,000,000) of the said loan to the first day of November, 1906.

And whereas, said Canadian Improvement Company desires to secure the release from the lien and operation of said Agreement of March 24, 1904, of one-half of each class of said Collateral Securities,

And whereas the equity in the "Pledged Securities" is pledged under a certain Indenture of Mortgage dated May 21, 1906 (given to secure an issue of bonds of The Lake Superior Corporation), of which United States Mortgage & Trust Company is now acting as substituted Trustee.

Upon the deposit with Morton Trust Company by Canadian Improvement Company, or on its behalf, of the sum of one million dollars ($1,000,000) to be applied in taking up and paying one million dollars of said loan, United States Mortgage & Trust Company hereby consents:

(*a*) That one-half of each class of the "Collateral Securities" shall be delivered to Canadian Improvement Company or its order,

(*b*) That the time for the payment of the balance of said one million dollars ($1,000,000) of said loan shall be extended to November 1, 1906.

(Sgd.) UNITED STATES MORTGAGE & TRUST CO.

By J. W. PLATTEN,
Vice-President.

(Seal)
Attest:
(Sgd.) CALVERT BREWER,
Secretary.

(COPY.)

State of New York, }
County of New York. } s.s.

On the 1st day of May, 1906, before me personally came J. W. Platten, to me known, who being by me duly sworn did depose and say, that he resided in New York, and that he is Vice-President of United States Mortgage & Trust Company, the Corporation described in, and which executed the above instrument; that he knew the seal of the said Corporation; and that the seal affixed to said instrument was such corporate seal; and that it was so fixed by order of the Board of Directors of said Corporation, and that he signed his name thereto by like order.

(Seal)

(Sgd.) E. G. BABCOCK,
Notary Public.

Notary Public King's Co.
No. 148 Cft. filed in N.Y. Co.
Commiss. expires March 30, 1907.

State of New York, }
County of New York. } s.s.

Be it remembered that on the 1st day of May, A.D. 1906, before me the subscriber, personally came J. W. Platten, the Vice-President, and Calvert Brewer, the Secretary of United States Mortgage & Trust Company, each of whom is to me well known, being by me severally duly sworn, each of them for himself did depose and say that the said J. W. Platten resides in New York, N.Y., and is Vice-President of United States Mortgage & Trust Company, the Corporation which executed the foregoing instrument, and that the said Calvert Brewer resides in said New York, N.Y., and is Secretary of said Corporation; that he knows the corporate seal of said Corporation, that the seal affixed to the foregoing instrument as the seal of the said Corporation is the corporate seal thereof, and that it was affixed by authority of the Board of Directors of said Corporation, that the said J. W. Platten signed his name thereto as Vice-President, and that the said Calvert Brewer signed his name thereto as Secretary by like authority; and they severally acknowledged to me that the same was so done as a free and voluntary act and deed of said Corporation.

(Seal) (Sgd.) E. G. Babcock,
Notary Public.

Notary Public King's Co.
No. 148 Cft. Filed in N.Y. Co.
Commiss. expires Mar. 30, 1907.

This Agreement made the 30th day of April, A.D. 1906, between His Majesty, the King, acting in respect of the Province of Ontario, and herein represented by the Honorable Arthur James Matheson, Provincial Treasurer (hereinafter called "the Government") of the First Part;

Morton Trust Company, a Corporation duly incorporated (hereinafter called the "Trust Company" or "Trustee") of the Second Part;

Canadian Improvement Company, a Corporation duly incorporated (hereinafter called the "Improvement Company") of the Third Part;

And The Lake Superior Corporation, a Corporation duly incorporated (hereinafter called the "Corporation") of the Fourth Part.

Whereas, by an Act passed by the Legislative Assembly of the Province of Ontario in the fourth year of the reign of His Majesty, King Edward VII, and chaptered 19, the Government of the Province of Ontario was authorized to guarantee the principal and interest of a loan of two million dollars ($2,000,000), payable on the first day of May, 1906, which loan was to be obtained by the Improvement Company upon the pledge and deposit of the securities of the Algoma Central & Hudson Bay Railway Company and the Manitoulin & North Shore Railway Company, and upon the delivery and transfer of the Collateral Securities in the said Act more particularly mentioned and set forth, and

Whereas pursuant to the provisions of the said Act, and in order to carry the same into effect, an Agreement, Deed of Trust and Guarantee,

bearing date the 24th day of March, 1904, hereto annexed, marked Schedule "A" to this Agreement, was duly entered into between His Majesty, the King, acting in respect of the Province of Ontario, and therein represented by the Honorable George William Ross, Premier of the said Province of Ontario, and Provincial Treasurer, of the First Part, the Morton Trust Company, Trustee, of the Second Part, and Canadian Improvement Company, of the Third Part, and under the said Agreement, Deed of Trust and Guaranty the securities mentioned and set forth in the above recited Act were duly deposited with Morton Trust Company, as Trustee, and Loan Certificates guaranteed by the Government to the amount of two million dollars ($2,000,000) were duly issued thereunder, payable on the first day of May, 1906, and all the said certificates are now outstanding.

And whereas, by a further Agreement bearing date the 21st day of May, 1904, and made between His Majesty, the King, acting in respect of the Province of Ontario, and therein represented by the Honorable George William Ross, Premier of the said Province of Ontario, and Provincial Treasurer, of the First Part, the Canadian Improvement Company, of the Second Part; The Lake Superior Corporation, of the Third Part, John W. Moffly, William H. Arrott, Nicholas Brice, Simon Gratz, Samuel F. Houston, William Rotch Wister, Edward J. Berwind, Thomas J. Drummond, Bayard Henry, John T. Terry, John T. Terry, Jr., George B. Turrell, Charles S. Hinchman, A. P. Boller, H. C. Hamilton and Charles E. Orvis, a committee formed under a plan and Agreement, dated October 20, 1903, for the reorganization of the Consolidated Lake Superior Company, of the Fourth Part, and Morton Trust Company, of the Fifth Part, and known as the "Supplemental Agreement" the Corporation, owner of the securities hereinafter referred to as the "Pledged Securities" and the Reorganization Committee, its predecessors in title, authorized the Improvement Company to make and pledge and deposit with the Morton Trust Company under the terms of the said Agreement, Deed of Trust and Guaranty, of the 24th day of March, 1904, of the pledged securities mentioned and referred to in the said Agreement and in this Agreement, and ratified and confirmed the said pledge and deposit so made by the Canadian Improvement Company authorized by the said Agreement, Deed of Trust and Guaranty dated the 24th day of March, 1904.

And whereas, by an Act passed by the Legislative Assembly of the Province of Ontario in the 6th year of the reign of His Majesty, King Edward VII, by way of amendment to the above recited Act, the Government of the Province of Ontario was authorized amongst other things to renew the said guaranty of the sum of two million dollars ($2,000,000) or any portion thereof, and interest for a period not exceeding one year from the first of May, 1906,

And whereas, the Improvement Company has arranged to make a payment of one million dollars ($1,000,000) on account of the said loan at maturity upon the release of the Improvement Company of one-half of each class of the collateral securities, deposited under the said Agreement, Schedule "A," and the Improvement Company has requested the Government to renew the said guaranty for one million dollars ($1,000,000), the balance of the said loan, until the first day of November, 1906, and the Government has agreed to extend the time for the payment of one million dollars ($1,000,000) of the said loan and to guarantee the payment of Loan Certificates in renewal issued to the amount of the said sum of one million dollars ($1,000,000), to be paid to the Trust Company, to be by it applied in the purchase of Loan Certificates to the like amount issued under the said Agreement, Schedule "A" hereto.

And whereas, it has been further agreed that the said Loan Certificates, when so purchased, shall be deposited and held under the provisions of this Agreement as security for the Loan Certificates to be issued hereunder.

And whereas, the Corporation subsequent to the execution of the said Agreement, Schedule "A" hereto, pledged, subject to the pledge thereof under the terms of the said Agreement, Schedule "A" hereto, the equity in the securities herein denominated as "Pledged Securities" to Morton Trust Company under a mortgage dated May 21, 1904, and made between The Lake Superior Corporation and Morton Trust Company, as Trustee, to secure an issue of ten million dollars ($10,000,000), par value of bonds.

And whereas, Morton Trust Company resigned as Trustee, under the said Mortgage of May 21, 1904, and the United States Mortgage & Trust Company was duly substituted as Trustee thereunder;

And whereas, the said United Mortgage & Trust Company has, by an instrument of even date herewith, duly consented that, upon the deposit with the Trust Company by the Improvement Company, or on its behalf, of the sum of one million dollars ($1,000,000) to be applied in taking up and paying one million dollars ($1,000,000) of the said Loan Certificates, the Trust Company shall be at liberty to deliver over to the Improvement Company, or its order, one-half of each class of the securities mentioned and referred to in the said Agreement, Schedule "A" hereto annexed, as the Collateral Securities;

Now, therefore, this Agreement witnesseth that the parties hereto have, for valuable consideration contracted and agreed each with the other as follows:

1.—(1) The Improvement Company shall cause to be deposited with the Trust Company on the first day of May, 1906, the sum of one million and fifty dollars ($1,050,000), the said sum to be paid out and applied by the Trust Company, as follows:

(*a*) Fifty thousand dollars ($50,000) thereof to pay the Coupons maturing on the first day of May, 1906, on the Loan Certificates, to the amount of two million dollars ($2,000,000) issued under the said Agreement, Schedule "A."

(*b*) One million dollars ($1,000,000) in paying one million dollars ($1,000,000) of the said Loan Certificates on presentation to the Trust Company under the provisions of the said Agreement, Schedule "A," the said Certificates to be cancelled by the Trust Company on payment.

(2) The Improvement Company shall also cause to be paid unto the Trust Company one million dollars ($1,000,000) when borrowed under the terms of this Agreement, which shall be applied in the purchase by the Trust Company for the Trust Company, as Trustee, under this Agreement, of one million dollars ($1,000,000) of the said Loan Certificates, issued under the said Agreement, Schedule "A," on presentation thereof to the Trust Company under the terms of the said Agreement.

So far as practicable the Morton Trust Company shall obtain from the holders of said Loan Certificates issued under the said Agreement, Schedule "A," a receipt substantially in the following form:

> "Received from Morton Trust Company for the Transfer and delivery of Loan Certificates No....., issued an Agreement of March 24, 1904, and all rights thereunder, the sum of $....."

The delivery of such Loan Certificates to the Morton Trust Company, together with the receipt aforesaid, shall be deemed for all purposes hereof,

a purchase by Morton Trust Company of Loan Certificates issued under the said Agreement, Schedule "A."

In so far as Morton Trust Company shall be unable to purchase Loan Certificates in the manner aforesaid, it shall disburse the sum of one million dollars ($1,000,000) aforesaid against the delivery of Loan Certificates issued under the Agreement, Schedule "A," and shall retain the said Certificates uncancelled subject to the provisions hereof.

Before applying the one million dollars ($1,000,000) to the payment of Loan Certificates issued under the Agreement, Schedule "A," and cancelling the same, as provided in Article 1, subdivision 1 (*b*) hereof, Morton Trust Company shall apply the one million dollars ($1,000,000) paid to it under Subdivision (2) of this Article in purchasing in the manner aforesaid Loan Certificates issued under the Agreement, Schedule "A."

The said Loan Certificates, when so purchased, shall be held by the Trust Company, as Trustee, under and subject to the terms and provisions of this Agreement, such Certificates as purchased being hereinafter called the "Guaranteed Securities."

(3) The Improvement Company may borrow from one or more persons from time to time, upon the security of the said "Guaranteed Securities" and the Guaranty of the Government, given as hereinafter provided, the sum of one million dollars ($1,000,000), hereinafter called the "Secured Loan" which amount shall bear interest at the rate of five per cent. (5 per cent.) per annum, and the said sums of principal and interest shall be payable on the first day of November, 1906, on the presentation of the Loan Certificates hereinafter provided for, at the office of the Trust Company in the City of New York, in gold coin of the United States of America, of or equal to the present standard of weight and fineness.

(4) The Improvement Company may issue from time to time certain certificates of participation, hereinafter called "Loan Certificates," in the said loan to the parties contributing thereto, said certificates shall be negotiable and may be payable to bearer and shall contain the obligation of the Improvement Company to repay the amount represented thereby with interest, as aforesaid, on presentation of such certificates, and such certificates shall be substantially in the following form:

$25,000 No. $25,000.

CANADIAN IMPROVEMENT COMPANY,

Loan Certificate.

Due Nov. 1, 1906. Interest five per cent. per annum.

Guaranteed principal and interest by the Province of Ontario.

The Canadian Improvement Company, a Corporation of the State of New Jersey, certifies that it is indebted to the bearer hereof for twenty-five thousand dollars ($25,000), which amount it promises to pay bearer on the 1st day of November, 1906, with interest at the rate of five per cent. (5 per cent.) per annum, payable on the said first day of November, said sums of principal and interest both being payable on the presentation of this Loan Certificate at the office of Morton Trust Company in the City of New York in gold coin of the United States of or equal to the present standard of weight and fineness.

This Loan Certificate is one of a total issue not exceeding in all one million dollars ($1,000,000) issued or to be issued under and subject to the

provisions of a certain Renewal Agreement, dated April 30, 1906, between His Majesty, the King, acting in respect of the Province of Ontario, and therein represented by the Honorable Arthur James Matheson, Provincial Treasurer (therein called the "Government") of the first part, Morton Trust Company, a Corporation duly incorporated (therein called the "Trust Company") of the second part, Canadian Improvement Company, a Corporation duly incorporated (therein called the "Improvement Company") of the third part, and The Lake Superior Corporation, a Corporation duly incorporated (therein called the "Corporation") of the fourth part.

Said Agreement of April 30th, 1906, in Section 11 thereof, contains the following provision:

"The Government covenants with the Trust Company for the benefit of the holders of the said Loan Certificates, and guarantees that the said Secured Loan, not exceeding in all one million dollars ($1,000,000), together with interest thereon, as aforesaid, will be paid as and when the same shall respectively become payable."

To secure said issue of Loan Certificates there has been deposited with Morton Trust Company the sum of one million dollars ($1,000,000) to be applied by Morton Trust Company under and pursuant to the terms and provisions of said Renewal Agreement of April 30th, 1906, in acquiring certain Loan Certificates aggregating one million dollars ($1,000,000) guaranteed by the Government of Ontario (hereinafter called the "Guaranteed Securities"), and issued under and secured by an Agreement bearing date March 24th, A.D. 1904, made between His Majesty, the King, acting in respect of the Province of Ontario (therein called "the Government"), party of the first part; Morton Trust Company (therein called the "Trust Company"), of the second part; and Canadian Improvement Company (therein called the "Improvement Company"), of the third part, as modified by the said Agreement of April 30th, 1906. Which said Loan Certificates, when so acquired, are to be held by Morton Trust Company subject to the provisions of said Agreement of April 30th, 1906.

Said "Guaranteed Securities" are secured by the deposit with the Morton Trust Company of the following:

All the Shares of the Capital Stock of the Algoma Central & Hudson Bay Railway Company(hereinafter called "The Algoma Company"), and The Manitoulin & North Shore Railway Company (hereinafter called "The Manitoulin Company"), amounting respectively to ten million dollars ($10,000,000) and two hundred and fourteen thousand dollars ($214,000), (other than such shares as may be retained by the Directors of the said Companies for their qualification):

All the Mortgage Bonds which have been issued by the Algoma Company and The Manitoulin Company, amounting respectively to six million seven hundred and fifty thousand dollars ($6,750,000), and four hundred and five thousand dollars ($405,000):

Also, the note of The Algoma Company, dated Jan. 1st, 1903, for the sum of seven hundred and twenty-five thousand dollars ($725,000), secured by Mortgages of certain vessels and steamships;

Also, by the Guaranty of the Government;

In witness wheref, the Canadian Improvement Company has caused this Loan Certificate to be sealed with its Corporate Seal, and to be signed by its President or Vice-President, and the execution hereof to be attested

by its Secretary this ..... day of ....., one thousand nine hundred and six.

CANADIAN IMPROVEMENT COMPANY,

By .....

President.

Attest:

.....

Secretary.

Such certificates shall contain a certificate to be signed by the Honorable A. J. Matheson, Provincial Treasurer of the Province of Ontario, substantially in the following form:

This is to certify that the Agreement herein referred to, securing said Loan Certificate, has been delivered to the Morton Trust Company, and contains a covenant and Guaranty by the Government of the Province of Ontario, with the Morton Trust Company for the benefit of the holders of the said Loan Certificates, that the said Secured Loan, not exceeding in all one million dollars ($1,000,000) together wth interest thereon as set out in said certificate, will be paid as and when the same shall respectively become payable.

5. At any time after the delivery of this Indenture, the Trust Company shall authenticate and deliver the Loan Certificates upon the deposit with the Trust Company, under the terms of this Agreement, of the aggregate sum of two million and fifty thousand dollars ($2,050,000), as hereinbefore provided. The Trust Company shall thereupon all at once or from time to time on the written order of the Treasurer of the Improvement Company, authenticate each of the said Loan Certificates, by executing thereon the following certificate:

"TRUSTEE'S CERTIFICATE."

"This is one of the Loan Certificates mentioned in the Agreement referred to hereon, dated April 30th, 1906.

MORTON TRUST COMPANY, as Trustee,

By .....

Vice-President."

Such Loan Certificates when so certified shall be delivered by the Morton Trust Company on the written order of the Treasurer of the Improvement Company, and such order shall be full and complete protection to the Trustee for the certification and delivery of any such Loan Certificate in conformity therewith. The Trust Company shall not be in any wise responsible for the issue or negotiation of said Loan Certificates or the application of their proceeds, except as herein provided.

Only such certificates as shall bear thereon the aforesaid Trustee's Certificates, duly executed by the Trust Company, shall be secured by this Indenture or shall be entitled to any lien or benefit hereunder.

6. Unless and until the whole of the said sum of one million dollars ($1,000,000), deposited with the Morton Trust Company for the purchase of Loan Certificates issued under the said Agreement, Schedule "A" hereto, as hereinbefore provided, has been expended by the Trust Company for the said purpose and the said Loan Certificates to the amount of one million dollars ($1,000,000) are held by the Trust Company under the

terms of this Agreement, the moneys so deposited for the purpose aforesaid and from time to time remaining in the hands of the Trust Company shall be held by it under and subject to the terms of this Agreement as security for the Loan Certificates issued hereunder.

7. Upon the deposit with the Trust Company of the aggregate sum of two million and fifty thousand dollars ($2,050,000), the Trust Company shall deliver over to the Improvement Company, or its order, one million two hundred and nine thousand dollars ($1,209,000) of the First Mortgage and Collateral Trust Bonds of The Lake Superior Corporation, one hundred and fifty-three thousand dollars ($153,000) of the Income Bonds of The Lake Superior Corporation, and two million six hundred and eighty-two thousand dollars ($2,682,000) of the Capital Stock of The Lake Superior Corporation, being one-half of each class of the securities referred to in the said Agreement, Schedule "A" hereto, as "Collateral Securities."

8. The Improvement Company covenants with the Trust Company, the Government and the Corporation, as follows:

(1) To pay the amount of the said Secured Loan and interest thereon at maturity.

(2) To pay upon demand all other moneys, if any, payable by the Improvement Company under the terms of this Agreement.

(3) To indemnify and keep indemnified the Government of and from the payment of the Secured Loan and interest thereon and every part thereof, and of and from and against all actions, suits, costs, damages and expenses which the Government may incur, sustain or be put to for or by reason or on account of its Guaranty of the said Secured Loan and in respect of all moneys expended by the Government under the provisions of this Agreement.

(4) To pay forthwith on the demand of the Treasurer of Ontario, all costs, expenses and disbursements in any way incurred by or on behalf of the Government in connection with this Agreement or the said Agreement, Schedule "A" hereto, or any matter or thing leading up to this Agreement or referred to or arising out of either this Agreement or the said Agreement, Schedule "A" hereto.

9. Unless and until an event of default shall have happened under this Agreement, the Trustee shall not without the consent of the Government, the Improvement Company, and the Corporation, nor shall the Government take any proceedings under the said Agreement, Schedule "A" hereto, to realize the amount due thereunder or to realize upon any of the securities or properties pledged thereunder or affected thereby, and unless and until default shall be made under the terms of this Agreement, the Improvement Company shall not be deemed to be in default under the terms of the said Agreement, Schedule "A" hereto, and for all purposes thereof the Loan Certificates to be purchased thereunder, issued under said Agreement, Schedule "A" annexed hereto, shall be deemed to have been extended to and to mature on November 1st, 1906.

10.—(1) On the happening of any event of default under this Agreement or under the Agreement, Schedule "A" hereto, the Trust Company, as Trustee hereunder, with the consent of the Government, shall be entitled and shall upon the request of the Government require the Morton Trust Company, as Trustee, under the said Agreement, Schedule "A" hereto, to exercise all or any powers and rights given by virtue of the said Agreement, Schedule "A" hereto, in case of default thereunder.

(2) If at any time after any proceedings have been taken by the Morton Trust Company, as Trustee, under the said Agreement, Schedule "A"

hereto, under or in respect of any of the securities deposited or pledged thereunder and the Government deems it expedient that the said proceedings should be stayed or withdrawn the Trust Company shall request the Morton Trust Company, as Trustee, under the said Agreement, Schedule "A" hereto, to stay or withdraw such proceedings, but no such stay or withdrawal shall be deemed a waiver of the rights of the Government or of the Trustee in the premises, nor shall the same extend to or affect any subsequent default or impair any right consequent thereon.

1. The Government covenants with the Trust Company for the benefit of the holders of the said Loan Certificates and Guaranteees that the said Secured Loan, not exceeding in all one million dollars $1,000,000), together with interest thereon as aforesaid, will be paid as and when the same shall respectively become payable, and the delivery of this Agreement by the Government to the Trust Company shall be deemed to be delivery of the Government Guaranty under the provisions of this Agreement.

12. Upon payment or other satisfaction of the Secured Loan or upon the Loan Certificates issued hereunder being deposited with the Trust Company cancelled or for cancellation, the Trust Company shall issue to the Government under its Corporate Seal a certificate that such Secured Loan has been paid or that such Loan Certificates have been cancelled or delivered to the Trust Company for cancellation and upon payment of all other moneys payable to the Trust Company and to the Government or in respect of which the Government may be liable under any of the provisions of this Agreement, the Trust Company shall cancel the said Guaranteed Securities deposited under the terms of this Agreement and deliver over the said Guaranteed Securities cancelled to the Improvement Company.

13. All the provisions of paragraphs eleven (11), sixteen (16), seventeen (17), eighteen (18), nineteen, subd. one (19-1), twenty-two (22), twenty-three (23), twenty-five (25), twenty-six (26), twenty-seven (27), twenty-eight (28), thirty (30), thirty-one (31), thirty-two (32), thirty three (33) in the said Agreement, Schedule "A" hereto, shall apply to this Agreement as fully and effectually as if the said paragraphs were repeated verbatim in this Agreement, except as the same are herein expressly or by necessary implication modified, and without restricting the generality of the following, but for greater particularity, wherever in the said paragraphs above enumerated words referring to the Agreement of March 24th, 1904, Schedule "A" hereto, or the Loan Certificates issued thereunder or the Guaranty of the Government are referred to they shall be deemed also to refer to and include this Agreement, and the Loan Certificates issued hereunder and the Guaranty of the Government hereunder respectively, and the rights of the holders of the New Loan Certificates and of all parties to this Agreement shall be in all respects as if the said paragraphs as so modified had been repeated in this Agreement.

Said Agreement, Schedule "A" hereto, shall in all respects remain in full force, effect and virtue and all powers, rights, remedies and privileges thereunder shall remain unimpaired, unabridged and unaffected, save and except where the said Agreement, Schedule "A" hereto, or any of its provisions is or are expressly altered by this Agreement, or by necessary implication therefrom.

14. In case of default the moneys realized by the Trust Company or held by it under this Agreement after deducting therefrom all the expenses of such realization, including counsel fees, and the reasonable remuneration of the Trust Company and after reimbursing the Trust Company for all sums by it disbursed on account of the Guaranteed Securities and all

interest thereon shall be applied in and towards the payment of the amount due upon the said Secured Loan and be distributed rateably among the holders of the Loan Certificates under this Agreement. If the amount so to be distributed shall be insufficient to pay the amount due to the holders of the said Loan Certificates, the Improvement Company shall forthwith pay the deficiency to the several holders of such certificates; if there shall be a surplus, such surplus shall be applied, first, in payment of all moneys due the Government under this Agreement. and the balance shall be paid to the Improvement Company, or its assigns, or as a court of competent jurisdiction shall direct.

15. Until the Trustees shall receive notice of default anything herein contained to the contrary notwithstanding it is expressly authorized and empowered in its discretion to take any action hereunder or to refrain from taking any action and to release any of the securities hereunder or under the Agreement, Schedule "A" hereto, or any part thereof, and to deal with the same as may be provided in a joint request of the Government and of Canadian Improvement Company and of The Lake Superior Corporation; after the Trustee shall have received notice of default hereunder it may do or refrain from doing any of the matters hereinabove specified upon the request or order of the Government alone, save in the event specified in paragraph twenty-seven of the Agreement, Schedule "A" hereto.

The joint request of the Government and of Canadian Improvement Company and of The Lake Superior Corporation or of the Government alone, as the case may be, shall be in each case, full authority and protection to the Trustee for any action it may take or refrain from taking upon the faith thereof, and the Trustee shall not be under any duty to look behind any such request.

16. The Corporation hereby consents to the provisions of this Agreement and to the delivery to the Improvement Company or on its order of the Collateral Securities mentioned and set forth in paragraph 7 of this Agreement, and to the pledge and deposit of the Guaranteed Securities under and subject to the terms of this Agreement.

17. This Agreement shall be known as the "Renewal Guaranty Agreement."

In witness whereof the Honorable Arthur James Matheson, Provincial Treasurer of the Province of Ontario, acting on behalf of His Majesty, the King, has hereunto set his hand and seal, and the Trust Company, the Improvement Company and the Corporation, the parties hereto of the second, third and fourth parts respectively, have caused their respective Corporate Seals to be affixed hereto under the hands of the proper officers of the said Companies respectively.

Attest: (Sgd.) A. J. Matheson, (Seal)
(Sgd.) W. H. Hearst. Provincial Treasurer.

Attest: (Sgd.) Morton Trust Company,
(Seal) (Sgd.) H. M. Francis, By Charles H. Allen,
Secretary. Vice-President.

Attest: (Sgd.) Canadian Improvement Company,
(Sgd.) John T. Terry, Jr., By Chas. E. Orvis, (Seal)
Secretary. President.

Attest: (Sgd.) The Lake Superior Corporation,
(Sgd.) John T. Terry, Jr., By Chas. D. Warren, (Seal)
Secretary. President.

(COPY.)

State of New York, }
County of New York. } s.s.

On the 1st day of May, 1906, in the year one thousand nine hundred and six, before me personally came Charles H. Allen, to me known, who, being by me duly sworn, did depose and say that he resided at Lowell, Mass., and that he was Vice-President of Morton Trust Company, the Corporation described in and which executed the above instrument as part of the second part therein; that he knew the seal of said Corporation; and that the seal affixed to said instrument was such corporate seal; and that it was so fixed by order of the Board of Directors of said Corporation, and that he signed his name thereto by like order.

(Sgd.) E. J. Bleezarde,
Notary Public.

(Seal.)

Notary Public, Richmond Co.
Certificate filed in New York Co.

State of New York, }
County of New York. } s.s.

Be it remembered that on the 1st day of May, A.D. 1906, before me, the subscriber, personally came Charles H. Allen, the Vice-President, and H. M. Francis, the Secretary of Morton Trust Company, each of whom is to me well known, who, being by me severally duly sworn each of them for himself, did depose and say that the said Charles H. Allen resides in Lowell, Mass., and is Vice-President of Morton Trust Company, one of the Corporations described in and which executed the foregoing instrument as the party there to the Second Part, and that the said H. M. Francis resides in said New York, N.Y., and is Secretary of said Corporation; that he knows the corporate seal of said Corporation, that the seal affixed to the foregoing instrument as the seal of said corporation is the corporate seal thereof, and that it was affixed by authority of the Board of Directors of said Corporation; that the said Charles H. Allen signed his name thereto as Vice-President, and that the said H. M. Francis signed his name thereto as Secretary, by like authority; and they severally acknowledged to me that the same was so done as the free and voluntary act and deed of said Corporation.

In witness whereof I have hereunto set my hand and notarial seal this 1st day of May, 1906.

(Sgd.) E. J. Bleezarde,
Notary Public.

(Seal.)

Notary Public, Richmond Co.
Certificate filed in New York Co.

State of New York, }
County of New York. } s.s.

On the 1st day of May, in the year one thousand nine hundred and six, before me personally came Charles E. Orvis, to me known, who, being by me duly sworn, did depose and say that he resided in New York, N.Y., and that he was President of Canadian Improvement Company, the Corporation

described in and which executed the above instrument as party of the Third Part therein; that he knew the seal of said Corporation; and that the seal affixed to said instrument was such corporate seal; that it was so fixed by Order of the Board of Directors of said Corporation, and that he signed his name thereto by like order.

(Sgd.) THOMAS L. VAN NORDEN,
Notary Public.

(Seal.)

State of New York, }
County of New York. } s.s.

Be it remembered that on the 1st day of May, in the year one thousand nine hundred and six, before me, the subscriber, personally came Charles E. Orvis, the President, and John T. Terry, Jr., the Secretary, of Canadian Improvement Company, each of whom is to me well known, who, being by me severally duly sworn each of them for himself, did depose and say that the said Charles E. Orvis resides in New York, N.Y., and is President of Canadian Improvement Company, one of the Corporations described in and which executed the foregoing instrument as party thereto of the Third Part, and that the said John T. Terry, Jr., resides in said New York, N.Y., and is Secretary of said Corporation; that he knows the corporate seal of said Corporation; that the seal affixed to the foregoing instrument as the seal of said Corporation is the corporate seal thereof, and that it was affixed by authority of the Board of Directors of said Corporation; that the said Charles E. Orvis signed his name thereto as President, and that the said John T. Terry, Jr., signed his name thereto as Secretary by like authority, and they severally acknowledged to me that the same was so done as the free and voluntary act and deed of said Corporation.

(Sgd.) THOMAS L. VAN NORDEN,
Notary Public.

(Seal.)

State of New York, }
County of New York. } s.s.

On the 1st day of May, 1906, before me personally came Charles D. Warren, to me known, who, being by me duly sworn, did depose and say that he resided in Toronto, Ontario, and that he was President of The Lake Superior Corporation, the Corporation described in and which executed the above instrument as party of the Fourth Part therein; that he knew the seal of said Corporation; that the seal affixed to said instrument was such corporate seal; and that it was so fixed by order of the Board of Directors of said Corporation, and that he signed his name thereto by like order.

(Sgd.) THOMAS L. VAN NORDEN,
Notary Public.

(Seal.)

State of New York, }
County of New York. } s.s.

Be it remembered that on the 1st day of May, 1906, before me, the subscriber, personally came Charles D. Warren, President, and John T. Terry, Jr., the Secretary of The Lake Superior Corporation, each of whom is to me well known, who, being by me severally duly sworn each of them for him-

self, did depose and say that the said Charles D. Warren resides in Toronto, Ontario, and is President of The Lake Superior Corporation, one of the Corporations described in and which executed the foregoing instrument as party thereto of the Fourth Part, and that the said John T. Terry, Jr., resides in New York, N.Y., and is Secretary of said Corporation; that he knows the corporate seal of said Corporation; that the seal affixed to the foregoing instrument as the seal of said Corporation is the corporate seal thereof, and that it was affixed by authority of the Board of Directors of said Corporation; that the said Charles D. Warren signed his name thereto as President, and that the said John T. Terry, Jr., signed his name thereto as Secretary by like authority, and they severally acknowledged to me that the same was so done as the free and voluntary act and deed of said Corporation.

(Sgd.) Thomas L. Van Norden,
Notary Public.

(Seal.)

SCHEDULE "A."

Agreement, Deed of Trust, and Guaranty.

This Agreement made the twenty-fourth day of March, 1904, between His Majesty, The King, acting in respect of the Province of Ontario, and herein represented by The Honorable George William Ross, Premier of the said Province of Ontario and Provincial Treasurer (hereinafter called "The Government,") of the First Part: The Morton Trust Company, a Corporation duly incorporated (hereinafter called the "Trust Company,") of the Second Part; and The Canadian Improvement Company, a Corporation duly incorporated (hereinafter called the "Improvement Company,") of the Third Part.

Whereas the Algoma Central and Hudson Bay Railway Company, hereinafter called the Algoma Company, has been duly incorporated and empowered to construct a line of railway from Sault Ste. Marie, in the Province of Ontario, to the main line of the Candian Pacific Railway, and from a point on the said proposed line of railway to Michipicoten Harbour on Lake Superior, and the Directors of the said Algoma Company, under the authority of the shareholders, were authorized to issue bonds, debentures or other securities, and to pledge all or any of the same, and the said directors of the Algoma Company were further authorized to secure such bonds, debentures or other securities by a mortgage deed creating such mortgages, charges and encumbrances upon its property, assets, rents and revenues;

And whereas the said Algoma Company has constructed and completed about ninety-one (91) miles of its said line of railway, of which about twenty-six (26) miles have double track or sidings, making in all about one hundred and seventeen (117) miles of single track laid, and has graded about one hundred and ten (110) additional miles, and has acquired and owns a large amount of rolling stock and equipment, and a fleet of vessels and steamships for cargo and passengers upon navigable water, with which its said railway connects;

And whereas the directors of the said Algoma Company, under the authority of the shareholders thereof, have issued bonds to the amount of six million seven hundred and fifty thousand dollars ($6,750,000), and have secured the same by a mortgage deed bearing date the first day of January, 1903,

made by and between the said The Algoma Central and Hudson Bay Railway Company, of the first part; and the Central Trust Company of New York, a corporation duly incorporated, of the second part; creating the same mortgages, charges and encumbrances upon its property, assets and revenue as in the said mortgage deed set forth, and has issued its note or obligation for the sum of seven hundred and twenty-five thousand dollars ($725,000), dated first January, 1903, and has secured the same by several mortgages to the said Central Trust Company of New York upon the said vessels and steamships;

And whereas the Manitoulin and North Shore Railway Company, hereinafter called the Manitoulin Company, has been duly incorporated and empowered to construct a line of railway as set forth in the said Acts and the Acts amending and relating thereto, and the directors of the said Manitoulin Company, under the authority of the sharehloders, were authorized to issue bonds, debentures or other securities, and to pledge all or any of the same, and the said directors of the Manitoulin Company were further authorized to secure such bonds, debentures or other securities by a mortgage deed creating such mortgages, charges and encumbrances upon its property, asset, rents and revenues;

And whereas the said Manitoulin Company has constructed and completed about thirteen and one-half (13½) miles of the said line of railway;

And whereas the directors of the said Manitoulin Company, under the authority of the shareholders thereof, have issued bonds to the amount of four hundred and five thousand dollars ($405,000), and have secured the same by a mortgage deed, bearing date the first day of January, 1903, made by and between the said The Manitoulin and North Shore Railway Company, of the first part; and the Central Trust Company, of New York, a corporation duly incorporated, of the second part, creating the same mortgages, charges and encumbrances upon its property, assets, rents and revenues as in said mortgage deed set forth;

And whereas the bonds aforesaid and all of the shares of the said the Algoma Company and the Manitoulin Company are now held by Messrs. Speyer & Co., of the City of New York, in the State of New York, one of the United States of America, bankers, and proceedings have been taken by the said Speyer & Co. to realize upon, and they claim to have acquired title to all the said bonds and shares so held by them, and they have now agreed to sell and transfer the said shares and bonds (with other securities, shares and bonds) to the Improvement Company aforesaid, upon payment to them, the said Speyer & Co., of the sum of five million and fifty thousand dollars ($5,050,000), with interest and expenses added thereto;

And whereas the said railways, so far as already constructed, run through sections of the country not accessible for the purposes of settlement and habitation before such construction, and when further completed or constructed, will open up for settlement and habitation further sections of the country as yet undeveloped and inaccessible, and in such sections of the country there are large areas of arable land well fitted for settlement, and extensive tracts of merchantable pine and other valuable timber and deposits of ores and minerals, the development of which would be of great advantage to the Province;

And whereas extensive industries and works have been established at the Town of Sault Ste. Marie, with buildings, power, plant and equipment of such magnitude, capacity and diversity as to develop and utilize to the fullest extent the timber, mineral and other natural resources of the country to be served by the said railways, and for the manufacture of the products thereof, and more than thirty million dollars ($30,000,000) have been expended in

establishing such works and in and towards the construction of the said railways, which have attracted, and, if operated, will continue to attract immigration, settlement and capital to the Province, and will furnish employment to labor;

And whereas by an Act passed in the sixty-third year of Her Majesty's reign, Chapter 30, it was declared to be in the interests of the districts in which the proposed works are located, as well as of the Province at large, that the said Algoma Central Railway should be constructed and the work of construction thereof proceeded with at once, and that it was expedient, for the purpose of securing the advantages aforesaid, that aid by way of a land grant should be given towards the construction of the same, and it was enacted that such aid, by way of a land grant, be and the same was thereupon granted, but only on performance of the conditions named in the said Act prescribed;

And whereas by an Act passed in the first year of His Majesty's reign, Chapter 23, it was declared that the Manitoulin and North Shore Railway would aid materially in developing the districts through which it was to be constructed and in securing to the Province the benefits arising from the extensive development operations which were to be carried on in the said districts, and to enable the said railway to be constructed, it was enacted that aid by way of a land grant should be given towards the construction of the same, but only on performance of the conditions in the said Act;

And whereas none of the said land grants have been made to either of the said railways, and from the nature and character of the said districts of country the construction of the said railways hithereto has been and will continue to be difficult and costly, and the traffic upon the said railways, so far as already constructed, has been, and, when completed, will continue to be limited until the lands adjacent thereto become settled and the natural resources of the said districts shall become known and accessible to the people of the Province;

And whereas it is in the interest of the Province to secure and expedite the construction and operations of the said railways as speedily as possible, and the continued and increased development of the said districts to the fullest extent possible and with the least delay, and it is desirable to assist in providing the moneys required for the purpose aforesaid;

And whereas the Improvement Company has agreed that if the Government will guarantee the payment of a loan of two million dollars ($2,000,000) to be borrowed by means of pledging the shares in and the bonds of the said railways and the note for seven hundred and twenty-five thousand dollars($725,000) secured by said mortgage of vessels and steamships, all of which are now held by the said Messrs. Speyer & Co., which loan shall become and be payable on the first day of May, 1906, with interest payable half yearly on the first days of May and November, in the meantime at the rate of five (5) per cent. per annum, the said Improvement Company shall and will provide for (1) The completion of the construction and the equipment of the Algoma Central and Hudson Bay Railway Company to the Canadian Pacific Railway; (2) The operation of the said railway for the carriage of passengers and freight; (3) The payment of the amount required by Messrs. Speyer & Company for the sale and transfer of all the shares, bonds and other securities acquired and held by them under or in respect of the loan made by them to the Consolidated Lake Superior Company; (4) Satisfying and procuring releases of, or receipts for all other outstanding liabilities of all the said industries and works at Sault Ste. Marie, including the said railways, or satisfactorily securing the same; (5) The organization of a company herein referred to as the "Re-organized Company," for the purpose of acquiring all the said industries and works, including the said railways, and the stocks,

bonds and securities thereof; (6) The conveyance and transfer to the "Re-organized Company" of all the said securities, subject to the pledge of the pledged securities hereinafter provided; (7) The said "Re-organized Company" not less than one million dollars ($1,000,000) for working capital for the operation of the said industries and the railways; (8) Indemnifying and saving harmless the Government in respect of the said guaranty; (9) The appointment or approval by the Government of three Directors of the said "Reorganized Company" so long as the Government's liability continues in respect of the said loan; (10) The approval and ratification of the said deed of trust or agreement by The Algoma Central and Hudson Bay Railway Company and The Manitoulin and North Shore Railway Company and the "Re-organized Company."

Therefore this Indenture witnesseth that the parties hereto have, for valuable considerations, contracted and agreed with each other as follows:

1. The Improvement Company may borrow from one or more persons from time to time upon the security of the stocks, bonds and securities hereinafter referred to as the "pledged securities," and the guaranty of the Government as hereinafter provided, a sum not exceeding two million dollars ($2,000,000), (hereinafter called the "secured loan"), which amount shall bear interest at the rate of five per cent. per annum, payable half-yearly on the first days of May and November, and the principal payable on the first day of May, 1906, the said sums of principal and interest, both being payable on presentation of the loan certificates hereinafter provided for at the office of the Trust Company, in the City of New York, in gold coin of the United States of or equal to the present standard of weight and fineness.

2. The Improvement Company may issue from time to time certificates of participation (hereinafter called "Loan Certificates") in the secured loan to the parties contributing thereto. Said certificates shall be in a form approved of by the Trust Company and shall be negotiable and may be payable either to bearer or to order, and shall contain the obligation of the Improvement Company to repay the amount represented thereby with interest as aforesaid, on presentation of such certificates.

3. The Improvement Company shall cause to be vested in the Trust Company, as security for the secured loan, and upon the trusts hereinafter declared, all the fully paid up and non-assessable shares in the Capital Stock of The Algoma Company and The Manitoulin Company, amounting respectively to ten million dollars ($10,000,000), and two hundred thousand dollars ($200,000), (other than such shares as may be retained by the directors of the said companies, for their qualification), and also all the mortgage bonds which have been issued by the Algoma Company and Manitoulin Company, amounting respectively to six million seven hundred and fifty thousand dollars ($6,750,000), and four hundred and five thousand dollars ($405,000), and also the note of the Algoma Company, dated January 1st, 1903, for the sum of seven hundred and twenty-five thousand dollars ($725,000), secured by mortgages of the vessels and steamships as hereinbefore mentioned. The Improvement Company shall also obtain and cause to be deposited with the Trust Company, certificates representing the shares held by the Directors of the Algoma and Manitoulin Companies, with proper transfers thereof, either in blank or as the Trust Company may require, and also the resignations of each of the said directors for the time being in office, to take effect at the pleasure of the boards of the respective companies, or at the request of the Government, so long as any part of the secured loan remains unpaid, but such transfers of shares shall not, with-

out the consent of the Improvement Company, be placed upon record with the railway companies prior to the happening of an event of default as hereinafter defined. The several securities and instruments transferred to and deposited with the Trust Company under the provisions of this clause are hereinafter referred to as the "pledged securities." The Trust Company shall be under no duty or obligation to see that said securities or the "collateral securities" hereinafter mentioned shall be transferred to or deposited with it.

4. The Improvement Company shall cause to be issued and deposited with the Trust Company all the first mortgage bonds, income bonds and stock in the company hereinafter called the Reorganized Company, which a cash underwriter in the said company, under the plan of reorganization, would be entitled to receive, who paid into the said company in respect of such underwriting the sum of two million ($2,000,000) dollars, the first mortgage bonds, income bonds and stock to be held by the Trust Company as collateral security for the due payment of the said secured loan, and the due performance of the covenants and conditions of this agreement. The certificates representing the shares in the "Reorganized Company" shall be issued in the name of, or duly transferred to the Trust Company. The plan of reorganization referred to in this clause is the plan of reorganization adopted by the committee of the shareholders of the Consolidated Lake Superior Company, and bearing date the 20th day of October, A.D. 1903, and a copy of which said plan has been duly deposited in the office of the Fidelity Trust Company, in the City of Philadelphia, in the State of Pennsylvania, and a certified copy thereof deposited with the Provincial Treasurer of Ontario. The said first mortgage bonds, income bonds and stock to be issued and deposited under the provisions of this clause are hereinafter referred to as the "collateral securities."

5.—(1) Until an even of default shall happen, the Improvement Company shall be entitled to receive from the Trust Company from time to time a proxy in favor of such person or persons as the Improvement Company may designate, authorizing such proxy to represent the shares vested in the Trust Company at all meetings of the Algoma and Manitoulin Companies and of the Reorganized Company.

(2) Until an event of default shall happen, the Trust Company shall pay over to the Improvement Company the interest received by the Trust Company on any bonds that may be at any time pledged or deposited with the Trust Company under the terms of the agreement, or any of the dividends from time to time declared and received by the Trust Company in respect of the stock of any company at the time pledged or deposited with the Trust Company hereunder.

(3) The Trust Company may at any time do whatever may be necessary for the purpose of preserving the corporate existence of any corporation, whose stock shall be pledged or deposited with the Trust Company hereunder.

(4) On the happening of any event of default, then from and after such default, and so long as such default shall continue, the Trust Company shall exercise in its absolute discretion, with the consent of the Government, for the sole and exclusive benefit of the Government and the holders of the loan certificates all the rights of owner of the bonds and of the stock which may be pledged or deposited with the Trust Company hereunder, and the Trust Company shall collect the interest on the said bonds and the dividends on the said stock, and shall apply the same as directed by the Government or in paragraph 15 hereof provided.

6. After the delivery of the indenture the Trust Company shall authenticate and deliver the loan certificates in the manner hereinafter provided as soon as the Improvement Company shall deliver, or cause to be delivered, to the Trust Company, the following securities and instruments, viz:—

(1) Certificates representing ten million dollars ($10,000,000) par value of the Capital Stock of the Algoma Central and Hudson Bay Railway Company, expressed on their face to be full paid and non-assessable.

(2) Certificates representing two hundred thousand dollars ($200,000) par value of the Capital Stock of the Manitoulin and North Shore Railway Company, expressed on their face to be full paid and non-assessable.

(3) Six million seven hundred and fifty thousand dollars ($6,750,000) par value of the bonds of the Algoma Central and Hudson Bay Railway Company, purporting to be secured by a mortgage deed bearing date January 1st, 1903, to the Central Trust Company of New York.

(4) Four hundred and five thousand dollars ($405,000) par value of the bonds of the Manitoulin and North Shore Railway Company, purporting to be secured by a mortgage deed bearing date January 1st, 1903, to the Central Trust Company of New York.

(5) A certain note for seven hundred and twenty-five thousand dollars ($725,000) of the Algoma Central and Hudson Bay Railway Company, dated January 1st, 1903, endorsed as the Trust Company may direct.

(6) The resignations of the persons whom the Improvement Company shall certify to the Trust Company to be the Directors of the Algoma Central and Hudson Bay Railway Company and of the Manitoulin and North Shore Railway for the time being in office, expressed to take effect at the pleasure of the boards of the respective companies, or at the request of the Government, so long as any part of the secured loan remains unpaid.

The certificate of stock to be delivered as aforesaid shall be in the name of the Trust Company or in such name as the Trust Company may direct, except the shares necessary to qualify directors, which shall be accompanied with proper transfers thereof either in blank or as the Trust Company may require.

The Trust Company shall thereupon all at once, or from time to time, on the written order of the Treasurer of the Improvement Company, authenticate each of said loan certficates by executing thereon the following Trustee's Certificate:

"Trustee's Certificate.

This is one of the loan certificates mentioned in the indenture referred to within.

Morton Trust Company,
Trustee,

By

Trust Officer."

Such loan certificates when so certified shall be delivered by the Trust Company on the written order of the Treasurer of the Improvement Company, and such order shall be full and complete protection to the Trustee for the certification and delivery of any such loan certificates in conformity therewith. The Trust Company shall not be in any wise responsible for the issue or negotiation of said loan certificates or the application of their proceeds.

Only such loan certificates as shall bear thereon the aforesaid Trustee's Certificate duly executed by the Trust Company shall be secured by this indenture or shall be entitled to any lien or benefit hereunder.

7. The Trust Company may for its own benefit lend to the Improvement Company the whole or any part of the secure loan, or may acquire from time to time any loan certificate or certificates of participation therein.

8. The Improvement Company further covenants with the Government as follows:—

(1) That all the work shall be done and all the materials supplied necessary for the completion of that part of the line of the Algoma Company which has been graded but not completed, extending about one hundred and ten (110) miles from the present terminus of the completed portion of said railway, and that the said railway shall be continued and constructed from such terminus of the now graded portion of the railway to a point on the line of the Canadian Pacific Railway so that the said railway may be connected with the said Canadian Pacific Railway, and such work shall be commenced by the Algoma Company so soon as, considering the climatic conditions, the same can be done advantageously, and shall be prosecuted continuously and expeditiously and to the satisfaction of the Government, until completed, and all materials shall be supplied and all such work shall be done in conformity with the requirements of the Railway Act and without any avoidable delay.

(2) The Algoma Company shall be equipped and operated so far as the same may be from time to time required for the proper carriage of passengers or freight or as may be required by the Government.

(3) To acquire from Speyer & co. the shares, bonds and securities acquired and now held by them under or in respect of the loan made by them to the Consolidated Lake Superior Company.

(4) To forthwith satisfy and procure releases of for receipts for all the outstanding liabilities of the said industries and works and of the several companies heretofore formed for the purpose of operating the same, or otherwise arrange for satisfactorily securing the same.

(5) A Company (herein called the Reorganized Company), shall be forthwith formed for the purpose acquiring all of the said industries and works, including the said railways, and the stocks, bonds and securities of the several companies formed for the purpose of operating the said industries and railways.

Without the consent of the Government, the capital stock of the said company shall not exceed forty million dollars ($40,000,000), the first mortgage bonds of the said company shall not exceed ten million dollars ($10,000,000); and the income bonds of the said company shall not exceed three million dollars.

(6) To convey and transfer to the said Reorganized Company so soon as formed all of the shares, bonds and securities and properties acquired and now held by Speyer & Co. under or in respect of the loan aforesaid, subject only to the pledge of the "pledged securities" herein contained, and save as to the said pledged securities; the first mortgage bonds of the said Reorganized Company, so to be issued, shall be a first charge upon all the said shares, bonds, securities and properties so transferred.

(7) To forthwith provide the reorganized company with not less than one million dollars ($1,000,000) in cash for working capital for the operation of the said industries and works and the said Algoma and Manitoulin Railways, in addition to and exclusive of the raw material and partially worked-up material on hand.

(8) To cause sufficient stock in the reorganized company to be so voted that there shall be elected upon the Board of Directors of the said Reorganized Company during the time the Government remains liable for the secured loan or any part thereof, three persons approved of by the Government.

(9) That the Reorganized Company, the Algoma Company and the Manitoulin Company shall approve of, accept and agree to carry out the terms of this Agreement in so far as the same affect the said companies respectively, and all such documents as may be required by the Government for the said purposes shall be executed by the said companies respectively.

(10) To pay upon demand all moneys payable by the Improvement Company under this Agreement.

(11) To indemnify and keep indemnified the Government of and from the payment of the secured loan and interest thereon and every part thereof, and of, from and against all actions, suits, costs, damages and expenses which the Government may incur, sustain or be put to for or by reason or on account of its guaranty of the said secured loan and in respect of all moneys expended by the Government under any of the provisions of this agreement.

(12) That upon payment of the claim of Speyer & Company, all the shares, bonds and securities and properties held by Speyer & Company under or in respect of the loan to the Consolidated Lake Superior Company other than the pledged securities, shall be transferred to the Trust Company, to be held by the Trust Company and handed by the Trust Company without further responsibility in respect thereto or as directed by the improvement company upon either; (1) the request of the Government or (2) The delivery to the Trust Company of the "collateral securities" aforesaid.

Pending and until such delivery the Trust Company may deal with such securities in every respect as requested by the Government and such request shall be full protection to the Trust Company.

8. (*a*) So long as any part of the secured loan remains unpaid, the Improvement Company further covenants with the Trust Company and the Government that the Algoma Company and the Manitoulin Company shall pay and discharge all working expenditures and other sums which under The Railway Act would have priority over the mortgage bonds of said railway companies, and that neither the Algoma Company nor the Manitoulin Company shall, without the consent of the Government, permit or suffer the making or creation of any mortgage or other lien upon any of the property or assets of said companies or either of them, or issue any bonds which would rank rateably with those pledged with the Trust Company under the provisions hereof; nor shall said companies or either of them suffer or permit any lien to arise or be created upon any of its property or assets, nor shall any further shares of stock in either of the said Companies be issued, nor shall the said companies or either of them dispose of any property or assets or incur any indebtedness or liability out of the ordinary course of business, or incur any liability by endorsement or by guaranty; nor shall either of the said companies pay any dividend upon its capital stock.

9. In case the Government is not satisfied with the progress being made in the construction, completion or equipment of the Algoma Company, or the nature and character of the work being done or material supplied, as required by the provisions of section (1) of paragraph 8 hereof, or in case the Government is not satisfied with the manner in which the Algoma Company is from time to time equipped and operated, as required by the pro-

visions of section (2) of paragraph 8 hereof, the Government may cause notice to be served upon the Improvement and the Algoma Companies, setting forth the character of the work and the nature of the material or equipment which the Government requires to be done and supplied, and the rate of progress which the Government requires to be made in the construction, completion and equipment of the Algoma Company, the manner in which the Government requires the said Algoma Company to be equipped and operated, and by the said notice the Government may name the time within which the Improvement Company and the Algoma Company shall comply with the terms of the said notice, and in case the terms of the said notice are not complied with within the time mentioned in the said notice, the Improvement Company shall be in default in the performance of its obligations contained in this agreement. Such notice on the part of the Government may be sent through the mails by registered letters addressed to the Algoma Company at Sault Ste. Marie, Ontario, and to the Improvement Company at New York, N.Y., and the Statutory Declaration of any person of the fact of such mailing shall for all the purposes of this agreement be conclusive evidence that such notice was mailed.

10. The Improvement Company shall furnish to the Government from time to time as required, evidence satisfactory to the Government that the Improvement Company has duly performed and carried out the covenants, stipulations and agreements on the part of the said Improvement Company contained in this Agreement according to the tenor thereof, and failure on the part of the Improvement Company to furnish such evidence, after request made therefor on behalf of the Government or a period of thiry days, shall be a deault on the part of the Improvement Company in the performance of its obligations contained in this agreement; such request may be sent or conveyed,by or on behalf of the Government, through the mails by registered letters addressed to the Improvement Company at New York, N.Y., and to the Algoma Company at Sault Ste. Marie, Ontario, and the Statutory Declaration of any person of the fact of such mailing shall, for all the purposes of this agreement, be conclusive evidence that such notice was mailed.

11. If any of the following events, herein called the "events of default" shall happen, that is to say:—

(*a*) If default shall be made in the payment of the interest or of the principal of the secured loan or any part thereof.

(*b*) If default shall be made in the performance of any of the obligations of the Improvement Company contained herein.

(*c*) If a receiver shall be appointed of the Algoma Company or of the Manitoulin Company or of the property of either of the said companies.

(*d*) If a receiver or liquidator shall be appointed of the Improvement Company or of the Reorganized Company or of the property of either of said companies.

(*e*) If a judgment shall be entered against the Algoma Company or the Manitoulin Company or the Improvement Company or the Reorganized Company, and any such judgment shall for thirty days remain unsatisfied or unsecured on appeal then at the option of the Government, the secured loan shall become forthwith due and payable, anything herein contained to the contrary notwithstanding. Notice of such election on the part of the Government may be sent by or on behalf of the Trust Company or the Government through the mails by registered letters addressed to the Algoma and Manitoulin Companies at Sault Ste. Marie, Ontario, and to the Improve-

ment Company at New York, N.Y., and the Statutory Declaration of any person of the fact of such mailing shall for all the purposes of this agreement be conclusive evidence that such notice was mailed.

This provision is, however, subject to the condition that if at any time after the principal of the said secured loan shall have been so declared due and payable all arrears of interest, (if any) upon such loan, and the charges and expenses of the Trust Company and of the Government, shall be paid by the Improvement Company; then in every such case the Government may by written notice to the said companies, given in the manner aforesaid, waive such default and its consequences, and may declare a recision of such declaration of the maturity of the principal, declare but no such waiver shall extend to or affect any subsequent default or impair any right consequent thereon, and the Statutory Declaration of any person of the fact of the mailing of such notice as aforesaid shall, for all the purposes of this agreement, be conclusive evidence that such notices were mailed.

12. Upon the happening of any event of default, The Trust Company shall upon the request of the Government, be entitled to have recorded by the Algoma and Manitoulin Companies, or either of them, all or any of the transfers of the shares of stockstanding upon the books of the railway companies in the name of the directors thereof: and the Trust Company shall be entitled to have the resignations of the directors of the said companies or any of them from time to time accepted by the boards of the said railway companies and each or either of them, and new directors, approved by the Trust Company and the Government, elected in the place of the directors whose resignations shall be so accepted.

The directors so elected shall not in any sense, be considered as the agents of the Trust Company, nor shall it, in any wise, be responsible for the acts of any Directors elected as aforesaid with the approval of the Government, nor shall it be personally liable for any debts incurred by said directors as directors, or in the name of their respective companies.

After the appointment of such new directors any money expended by them in connection with the operation of the said railways, or either of them, shall be deemed to be advances to and a debt repayable by the Improvement Company to the said railway companies, respectively, and shall be payable by the Improvement Company to the said railway companies, respectively, and shall be payable by the Improvement Company upon demand, with interest thereon at the rate of five per cent. per annum.

13.—(1) On the happening of any even of default, the Trust Company shall be entitled, with the consent of the Government, and shall upon the request of the Government require the Central Trust Company, of New York, who are the trustees of the holders of the bonds of the Algoma and Manitoulin companies and the holders of the mortgages upon the steamships and other vessels of the Algoma Company, to exercise all or any of the powers and rights given by virtue of the mortgages and trust deeds securing the payments of the bonds and notes forming part of the pledged securities.

(2) If at any time after any proceedings have been taken by the Central Trust Company, of New York, under or in respect of any of the said mortgage securities, and the Government deems it expedient that the said proceedings should be stayed or withdrawn, the Trust Company shall request the Central Trust Company, of New York, to stay or withdraw such proceedings, but no such stay or withdraway shall be deemed a waiver of the rights of the Government in the premises, nor shall the same extend to or affect any subsequent default or impair any right consequent thereon.

14.—(1) In the event of the non-payment of the said secured loan at maturity, or after the expiration of fifteen days after the mailing of the notice of the election by the Trust Company or Government to declare the said secured loan due, or in the event of the happening of any other event of default, the Trust Company may in its discretion, with the consent of the Government, without notice of the amount claimed to be due, without demand of payment, without advertisement and without notice of intention to sell, or of the time or place of sale (notice of each and every one of which is hereby expressly waived), sell the pledged and collateral securities, or any of them, or any part thereof at the stock exchange in the City of Toronto, or elsewhere, as the Government may elect, or at any public or private sale; and at any such sale the Trust Company, or the Government or any holder of any of the said loan certificates may bid for or purchase all or any part of the securities sold, discharged from any right of redemption on the part of the Improvement Company or its assigns, and all other parties, if any, interested therein.

(2) The Trust Company, before selling the said pledged or collateral securities under the power of sale hereby given, may, but unless requested so to do by the Government shall be under no obligation so to do, give to the Improvement Company and to the Algoma and Manitoulin Companies fifteen days' previous notice of its intention to effect such sale; such notice shall be sufficiently given, if in any form of writing, signed by or on behalf of the Trust Company, and sent through the mails by registered letter, addressed to the Improvement Company, at New York, N.Y., and to the Algoma and Manitoulin Companies, at Sault Ste. Marie, Ontario, and the statutory declaration of any person of the fact of such mailing shall for all the purposes of this agreement, be conclusive evidence that such notice was mailed, but the giving of such notice shall not in any way limit or impair the right or power of the Trust Company to give a good title upon any such sale without such notice.

(3) Notice of any such sale, if intended to be made by auction, shall state the place where and time when the sale shall be made, and shall contain a brief general description of the property to be sold, and shall be published once in each week for three successive weeks prior to such sale in a newspaper published in Toronto, Ontario, and in a newspaper published in New York, N.Y.; the Trust Company may adjourn any such sale, or cause the same to be adjourned from time to time by announcement at the time and place appointed for such sale or sales, or for such adjourned sale or sales, and without further notice or publication such sale may be made at the time and place to which the same shall be so adjourned.

(4) Upon the completion of any such sale or sales the Trust Company shall execute and deliver to the accepted purchaser or purchasers a good and sufficient deed, conveyance, assignment or transfer of the property sold. The Trust Company and its successor or successors are hereby appointed the true and lawful attorney or attorneys irrevocably of the Improvement Compnay in its name and stead to make all necessary assignments, deeds of conveyance, sale and transfer of such property, and for that purpose and may execute all necessary acts of conveyance, assignment or transfer, and may substitute one or more persons or corporations with like power, the Improvement Company hereby ratifying and confirming all that its said attorney or attorneys, or such substitute or substitutes may lawfully do by virtue hereof, nevertheless the Improvement Company shall, if so requested by the trustees, ratify and confirm such sale by executing and delivering to the trustee or to such purchaser or purchasers all proper deeds, conveyances, assignments, transfers and release, as may be designated in such request.

(5) Any such sale or sales made under or by virtue of this agreement, either under the power of sale hereby granted and confirmd, or under and by virtue of the judicial proceedings, shall vest all right, title, interest, estate, claim and demand, whatsoever, either at law or in equity of the Improvement Company of, in and to the property sold, and shall be a perpetual bar, both at law and in equity, against the Improvement Company, its successors and assigns, and against any and all persons claiming, or to claim the property sold or any part thereof from, through or under the railway company, its successors or assigns.

(6) The Trust Company shall exercise the power of sale hereby given according to the tenor thereof, whenever requested so to do by the Government, or take appropriate proceedings at law or in equity for the foreclosure thereof.

14*a*. The Government may, on the happening of any of the events of default as aforesaid, then or thereafter sell and dispose of all or any of the lands set apart by the Government as aid by way of land grants to the said Algoma Central and Manitoulin railways, as if the same had not been so set apart or granted or intended to be granted to the said railways, or any of them, and shall not be bound to credit the proceeds of any sales of any of such lands to the Improvement Company or to either of the said railways or to any person acquiring any rights under this agreement or otherwise.

15. The pledged and collateral securities may be sold in one parcel or in such parcels and in such order as the Government may request, and in default of such request as the Trust Company may determine, and the Improvement Company waives any right to have such security marshalled upon any such sale. No purchaser shall be under any obligation to see to the application of the purchase price. A certificate from Trust Company of the happenings of any one or more of the events of default, together with the production of this agreement, shall be sufficient evidence of such default, and no purchasers shall be bound to inquire into the correctness of any such certificate or whether any default has happened or whether any sum remains secured by this agreement. Any purchaser shall be entitled to turn in or apply towards the payment of the purchase price any loan certificate to the extent of the value of said certificate for principal and interest upon a distribution among the holders of such certificates of the net proceeds of such sale, after making all proper deductions allowable under the terms hereof, and such certificates shall be deemed to be paid to the extent of the amount so applied. The proceeds of such sale, after deducting therefrom all the expenses thereof, including counsel fees and the reasonable remuneration of the Trust Company, and after reimbursing the Trust Company for all sums by it disbursed on account of the pledged or collateral securities or in respect of the property or assets of the Algoma and Manitoulin Companies as aforesaid, and all interest thereon, shall be applied in or towards the payment of the amount due upon the said secured loan, and be distributed rateably among the holders of the loan certificates aforesaid. If the amount so to be distributed shall be insufficient to pay the amounts due to the holders of the said loan certificates, the Improvement Company shall forthwith pay the deficiency to the several holders of such certificates. If there shall be a surplus, such surplus shall be applied first in payment of all moneys due the Government under this agreement and the balance shall be paid to the Improvement Company or its assigns, or as a court of competent jurisdiction shall direct.

16. Except as herein expressly provided to the contrary, no remedy herein conferred upon or reserved to the Trust Company or the Government or the holders of the said loan certificates is intended to be exclusive of any other remedy, and every remedy herein provided shall be cumulative and shall be

in addition to every other remedy given hereunder or now or hereafter existing at law or in equity or by Statute, and every power or remedy given under this agreement to the Trust Company or the Government or the holders of the loan certificates may be exercised from time to time and as often as may be deemed expedient.

It is understood that the Trust Company may elect either to avail itself of one or more of the remedies provided herein, or to proceed by suits at law, or in equity, as it or its counsel may in its or their discretion deem advisable.

17. In case the Trust Company or the Government shall have proceeded to enforce any right under this agreement by foreclosure, sale, entry or otherwise, and such proceedings shall have been discontinued or abandoned because of waiver or for any other reason, or shall have been determined adversely to the Trust Company or the Government, or the holders of the said loan certificates, then and in every such case the parties hereto to this agreement shall severally and respectively be restored to their former position and rights hereunder in respect of the properties and assets covered by this agreement, and all rights, remedies and powers of the Trust Company and the Government shall continue as though no such proceedings had taken place.

18. No delay or omission of the Trust Company or the Government or of any holder of loan certificates in exercising any right or power acquired upon any default shall impair any such right or power or shall be construed to be a waiver of any such default or acquiescence therein, and every right and power given by this agreement to the Trust Company, the Government, or the holders of loan certificates may be exercised from time to time and as often as may be deemed expedient by the Trust Company, the Government, or the holders of the said loan certificates.

19.—(1) The Improvement Company shall and will from time to time and at all times hereafter upon the reasonable request of the Government or the Trust Company and its successors in the trust appointed according to the provisions hereof, make, execute, acknowledge and deliver all such further acts, deeds, conveyances and assurances in law, and procure all such legislation as may be deemed necessary or desirable for the better and more effectual conveying, assuring and confirming unto the Trust Company and its successors in the trust by this agreement created, for the further security and satisfaction of the said secured loan and of the Government guarantee thereof, and for the due performance of the terms and conditions of this agreement, upon the trusts and for the uses and purposes herein expressed or considered, all the stocks, bonds, securities and properties hereby pledged or intended so to be, as by the Government or the Trust Company or any successor in the Trust under theadvice of counsel shall be reasonably advised or required.

(2) The Improvement Company shall and will from time to time and at all times hereafter, upon the request of the Government, cause to be executed and delivered to the said railway companies, respectively, all such deeds, transfers, conveyances and assurances in law as may be necessary, or as by the Government, under the advice of counsel, shall be reasonably advised or required to effectually vest the titles to the right of way, terminals and other properties occupied, used or enjoyed by the said railway companies, or either of them, in the said railway companies, respectively.

20. The Government covenants with the Trust Company for the benefit of the holders of the said loan certificates and guarantees that the said secured loan, not exceeding in all two million dollars ($2,000,000), together with interest thereon as aforesaid, will be paid as and when the same shall respectively become payable, and the delivery of this agreement by the Government to the Trust Company shall be deemed to be delivery of the Government guaranty under the provisions of this agreement.

21. Should the Government under its guarantee of the said secured loan pay at or after maturiy thereof the amount due on any of the interest coupons of the said loan certificates, the Government shall be entitled to a lien upon the pledged securities next after the claims of the holders of the loan certificates under this agreement in respect of all sums so paid, together with interest thereon at the rate of four per cent. per annum from the date of payment.

22. Should the Government under its guarantee of the said secured loan pay at or after maturity the principal of the said loan certificates or any of them, the Government shall with respect to the loan certificates so paid, be deemed holders thereof within the meaning of this agreement, and shall be entitled to all the rights and remedies of the holders of the said loan certificates in respect thereof through or by means of the Trust Company or otherwise, and for the purposes of enforcing after the maturity of the loan certificates hereby secured, the lien of the Government as in the last preceding clause hereof provided, for any sums from time to time advanced and paid by the Government under the said guarantee for interest upon the said loan certificates, the Government shall be deemed to be holders of the unpaid interest coupons on such loan certificates to the amount of such lien, and shall be entitled on the maturity of the said loan certificates to all the rights and remedies of such holders through or by means of the Trust Company or otherwise.

23. For all other sums which the Government may pay or expend under the terms of this agreement, or for which the Improvement Company may be liable to the Government under the terms hereof, the Government shall be entitled to a lien upon the pledged securities next after the liens of the holders of the loan certificates under this agreement.

24. Upon payment or other satisfaction of the secured loan and upon the loan certificates being deposited with the Trust Company, cancelled or for cancellation, the Trust Company shall issue to the Government under its corporate seal a certificate that such loan certificates have been so paid, satisfied or cancelled, and upon payment of all other moneys payable to the Trust Company or to the Government, or in respect of which the Government may be liable under any of the provisions of this agreement, the Trust Company shall transfer and convey to the Improvement Company, or on its order, all the pledged securities and collateral securities then remaining with the Trust Company. The Trust Company shall be under no duty to make said transfer and conveyance unless the Government shall consent thereto.

25. No holder of any loan certificates or coupons shall have the right to institute any suit, action or proceeding at law or in equity upon or in respect of this agreement, or of the Government guarantee herein contained or for the execution of any trust or power hereof, or for the appointment of a receiver or for any other remedy under or upon this indenture, unless such holder shall previously have given to the Trust Company and the Government written notice of any existing default and of the continuance thereof as hereinafter provided; nor unless also the holders of one-quarter in amount of the said loan certificates then outstanding shall have made written request upon the Trust Company and shall have afforded to the Trust Company reasonable opportunity to proceed itself to exercise the powers hereinbefore granted, or to institute such action, suit or proceeding in its own name after such right of action shall have accrued to the Trust Company; nor unless also such holder shall have offered to the Trust Company adequate security and indemnity against the costs, expenses and liabilities to be incurred in or by reason of such action, suit or proceeding, and such notification, request and offer of indemnity are hereby declared in every such case at the option of the Trust Company to be a condition precedent to the execution of the powers and trusts of this Indenture and

to any action or cause of action for foreclosure or sale or for the appointment of a receiver or for any other remedy hereunder, it being intended that no one or more holders of loan certificates or coupons shall have any right in any manner whatever to affect, disturb or prejudice the lien given by this agreement by his or their action, or to enforce any right hereunder, except in manner herein provided, and that all proceedings hereunder shall be instituted, had and maintained in the manner provided and for the equal benefit of all holders of such outstanding loan certificates and coupons, but the foregoing provisions of this section are intended only for the protection of the Trust Company and shall not be construed to affect any discretion or power by any provisions of this agreement given to the Trust Company to determine whether or not it shall take action in respect of any default without such notice or request from the holders of the loan certificates or to affect any other discretion or power given to the Trust Company;

26. Any request or other instrument required by this agreement to be signed and executed by the holders of loan certificates, may be in any number of concurrent instruments of similar tenor and may be executed by such holders of loan certificates in person or by agent or attorney appointed by any instrument in writing. Proof of the execution of any such request or other instrument, or of a writing appointing any such agent or attorney or if the holder by any person of loan certificates transferrable by delivery, shall be sufficient for any purpose of this agreement, and shall be conclusive in favor of the Trust Company with regard to any action taken by the Trust Company under such request or other instrument if made in the following manner, namely:—

(*a*) The fact and date of the execution by any person of any such request, or of any other instrument in writing, may be proved by the certificate of any notary public or other officer authorized to take, either within or without the State of New York, acknowledgments of deeds to be recorded in such State, certifying that the person signing such request or other instrument acknowledged to him the execution thereof or by an affidavit of a witness to such execution.

(*b*) The amount of the loan certificate transferrable by delivery held by any person executing and such request or other instrument as a holder of loan certificates and of issue numbers of the said loan certificates held by such person and the date of his holding, may be proved by a certificate issued by any Trust Company, bank or other depository wheresoever situate, whose certificate shall be deemed by the Trust Company to be satisfactory, showing that at the date therein mentioned such person had on deposit with such depositor, or exhibited to it the loan certificates numbered and described in such certificate, and such holding, for the purposes of action by the Trust Company, on the faith thereof shall be deemed to continue for two calendar months ensuing the date of such certificate.

27. In the event of the Improvement Company making default in the payment of the said loan certificates or any of them, or of the interest coupons thereon, or any of them, at the dates and on the times and in the manner provided in this agreement, the trust company may, with the consent of the Government, upon being requested so to do by the holders of loan certificates to the amount of one-quarter of the said secured loan in the manner herein provided, exercise all the rights and powers given to the Trust Company under the provisions of this agreement, and in case the Government fails within thirty days after such default on the part of the Improvement Company, to pay all such sums for interest or principal of the said secured loan, in respect of which the Improvement Company is so in

default, the Trust Company may, at its election, without the consent of the Government, upon a request by the holders of loan certificates to the amount of one-quarter of the said secured loan, exercise all the powers given to the Trust Company under this agreement, but which, save for this provision, could only be exercised by the Trust Company with the consent of the Government.

28. Any request, consent certificate or other instrument required or authorized by this agreement to be given or executed by or on behalf of the Government, unless otherwise expressly provided in this agreement, may be by any memorandum in writing signed by the Provincial Treasurer of the Province of Ontario for the time being, under the seal of the Provincial Treasurer, who for all purposes of this agreement shall be deemed to be the Government, and any such request, consent, certificate or other instrument so executed shall be conclusive in favor of the Trust Company with regard to any action taken by the Trust Company under such request, consent or other instrument;

29. No declaration made under the terms of this agreement, declaring the whole amount of the said loan due, shall entitle the Trust Company or the holders of the said loan certificates or any of them to call upon the Government to pay the amount of the said secured loan before the first day of May, 1906, the date when the same becomes due and payable under the terms of this agreement, and the Government shall not be called upon to pay the amount of the said secured loan before the said date, anything herein contained to the contrary notwithstanding.

30. If any moneys shall from time to time be required by the Trust Company for the purpose of carrying out or enforcing the trusts hereof, with the consent of the Government in writing, the Trust Company may (although it shall be under no duty so to do), upon certifying the amount of its requirements by any instrument under its corporate seal and signed by the president or one of the vice-presidents, and countersigned by the secretary thereof, (which certificate shall for all purposes be conclusive on all parties hereto and upon the holders of the said loan certificates,) borrow money to the extent of the amount so certified, and may, as security for the payment of such moneys, issue to the persons or corporations from whom said amounts shall be borrowed, certificates of such borrowing in a form to be settled by counsel and approved of by the Government, and the amount so borrowed shall bear interest at the rate specified in the said certificates, and such amounts, together with such interest and all sums payable pursuant to the terms of such certificates, shall form a first charge upon the pledged securities. The Trust Company may itself (although it shall be under no duty so to do) make any advance upon or acquire any of the said Trust Company certificates of borrowing for its own benefit.

31. Upon the terms and conditions stated in this and the subsequent articles hereof, and not otherwise, the Morton Trust Company hereby accepts the trust of this instrument, and the Government and the Improvement Company and all present and future holders of the loan certificates secured hereby, expressly assent and agree to and acknowledge themselves bound by said terms and conditions.

The Trust Company shall incur no liability to anybody in acting upon any notice, request, consent, certificate of stock or other certificate, note, bond, document or paper believed by it to be genuine and to have been signed by the proper person.

The Trust Company, save for its wilful default, or for its gross negligence after personal notice and distinct specification in writing from some person interested in the trust, shall not be personally liable to anybody.

The Trust Company shall not be under any duty in respect to the recording, registering or filing of this instrument or any instrument of further assurance or the giving of notice or the lien hereof, or for the affixing or cancellation of any revenue stamps or the estimation or payment of any taxes, or the complying with the laws of Ontario with respect to such subject or with respect to any other subject; and the Trust Company may select and employ in and about the execution of any of the duties incumbent upon it hereunder, suitable agents and attorneys, and for their acts and neglects, if selected with reasonable care, the Trust Company shall be in no wise responsible;

The recitals and statements herein and in said loan certificates contained shall be taken as statements by the Improvement Company and shall not be considered as made by or as imposing any obligation or liability upon the Trust Company, nor shall the Trust Company be held responsible for the legality or validity of said loan certificates or of the guarantee of the Government under any provisions of the laws of Ontario or otherwise;

Any money received by the Trust Company under any provision of this indenture may be treated by it, until it is required to pay out the same conformably herewith, as a general deposit, without any liability for interest save such as during that time, it allows to its legal depositors;

The Improvement Company agrees, from time to time, on demand to pay to the Trust Company reasonable compensation for its services hereunder, also to make reimbursement to the Trust Company for all counsel fees, compensation of attorneys and agents, and other expenditures made by the Trust Company hereunder, with interest thereon; also to indemnify and save the Trust Company harmless against any and all liabilities of any kind which the Trust Company may incur in the exercise and performance of its powers and duties hereunder, including any penalty or liability suffered by the Trust Company under this instrument, or because of any action taken by it thereunder for non-compliance with the laws of Ontario concerning foreign corporations or otherwise; and for such indemnification, reimbursement and payment of Trust Company's compensation, a first lien is hereby imposed in favor of the Trust Company upon all the property and funds hereby conveyed in trust;

It shall be no part of the duty of the Trust Company to see to the insurance of any part of the properties covered by the securities deposited with the Trust Company, or itself to effect such insurance.

The Trust Company may become the owner of the loan certificates secured hereby with the same rights which it would have if it were not Trustee.

The Trust Company may, in its discretion, advise with legal counsel to be selected and employed by it at the expense of the Improvement Company, and anything done or suffered in good faith by the Trust Company, in accordance with the opinion of counsel, shall be conclusive in favor of the Trust Company on the parties hereto and on all holders of loan certificates secured hereby.

The trust estate, property and funds shall be primarily liable to third persons for all debts contracted by the Trust Company and for all damages to persons or property injured and for salaries and for non-performance of contract, and for all other torts, obligations and liabilities arising during any period wherein the Trust Company shall manage the trust property or any of it or otherwise, and the Trust Company shall not be personally liable in respect of any such matters.

In executing this indenture the Trust Company makes no covenant or representation as to the title or interest of the Improvement Company in or to the property therein, or as to the validity or security of the stock, bonds or note pledged hereunder, and it shall be no part of the duty of the Trust Company to see that any of the property intended to be conveyed in trust hereunder is properly and legally subjected to the lien hereof.

It is expressly understood that the Trust Company shall be under no duty or liability in respect to any tax which may be assessed against it or against the owners of the loan certificates hereby secured in respect to the property hereby conveyed, nor shall the Trust Company be under any duty to pay or see to the payment of such tax, or take any notice of the assessment therefor or give any notice thereof to the holders of the loan certificates secured hereby or any other person, and for any expense or liability which the Trust Company may incur by reason of or growing out of any such tax and the Trust Company shall have a lien on the property hereby secured prior to the lien of the bonds hereby secured.

The Trust Company may resign and be discharged of the trusts created hereby by giving at least two months' notice thereof to the Improvement Company and to the Government.

Whenever in this Deed of Trust the existence of any situation, matter, conclusion or fact of any character, or the sufficiency or validity of any instrument, paper or proceeding, or of any proof or evidence of any fact of any character shall be prescribed as a condition of or in any manner with respect to any action or proceeding on the part of the Trust Company, or shall be deemed necessary to be ascertained by the Trust Company as a basis of opinion by the Trust Company, a certified copy of a resolution of the Improvement Company, together with a certificate of the president, treasurer or secretary of the Improvement Company, verified under oath, shall in the discretion of the Trust Company be sufficient evidence of any such fact, situation, matter or conclusion, and shall be complete protection to the Trust Company for any act or proceeding upon the faith thereof, done or suffered by it with the consent of the Government.

A certificate of the Government of the happening of any one or more of the events of default, other than default in payment of the interest or principal upon the said loan certificates, shall be conclusive in favor of the Trust Company as to the default or defaults set forth in such certificate having been made, with regard to any action taken by the Trust Company under this agreement in respect of such default.

32. Unless and until the Trust Company shall have received written notice to the contrary from the holders of not less than twenty-five per cent. in amount of the loan certificates outstanding, or from the Government, the Trust Company may for all purposes of this indenture assume that no default has been made in the payment of any loan certificates, or of the interest thereon, or in the observance or performance of any of the covenants contained in this agreement, and that none of the events hereinbefore nominated "events of default" have happened.

The Trust Company shall not be under any obligation to take any action towards the execution or enforcement of the trusts hereby created which in its opinion will be likely to involve it in expense or liability unless one or more of the holders of loan certificates or the Government shall, as often as required by the Trust Company, furnish it reasonable security, or indemnity, against such expense or liability; nor shall the Trust Company be required to take notice of any default hereunder unless notified in writing of such default by the Government or by the holders of at least

twenty-five per cent. in amount of the loan certificates then outstanding, or to take any action in respect of any such default involving expense or liability unless requested by an instrument in writing signed by the Government or by the holders of not less than twenty-five per cent. in amount of the loan certificates then outstanding, and unless tendered reasonable security and indemnity as aforesaid, anything herein contained to the contrary notwithstanding; but neither any such notice or request nor this provision shall affect any discretion herein given to the Trust Company to determine whether or not the Trust Company shall take action in respect of such default or to take action without such request.

The Trust Company shall be reimbursed and indemnified against any liability or damage it may sustain or incur in the premises, and shall have a lien upon the trust estate prior to the lien of the loan certificates, for its compensation and expenses, and also for any such liability or damages.

Any trustee hereunder may be removed at any time by an instrument in writing filed with the trustee for the time being and executed by the Government and the holders of a majority in amount of the said loan certificates then outstanding.

In case at any time the trustee shall resign or shall be removed or otherwise shall become incapable of acting, a successor may be appointed by the Government and the holders of the loan certificates then outstanding, by an instrument or concurrent instrument signed by the holders of such loan certificates or their attorney in fact duly authorized, to the amount of fifty per cent. of the said loan certificates then outstanding, but until such new trustee shall be appointed by the holders of loan certificates and the Government as herein authorized, the Government may by a proper instrument in writing duly executed appoint a trustee to fill such vacancy; but any new trustee so appointed by the Government shall immediately and without further act be superseded by a trustee appointed in the manner as above provided by the Government, and the holders of fifty per cent. in amount of the said loan certificates; after any such appointment by the Government, it shall cause notice of such appointment to be published once a week in each of four successive weeks in two daily newspapers of general circulation published in the City of New York, N. Y.

In the event of the Government paying the full amount of the said secured loan and interest and all moneys due and payable to the Trust Company hereunder, the Government shall be at liberty to nominate and appoint a new trustee.

Any successor trustee appointed hereunder shall execute, acknowledge and deliver to the Improvement Company and to the Government an instrument accepting such appointment hereunder, and thereupon such successor trustee, without any further act, deed or conveyance, shall be vested with the property and the authority, rights, powers and duties herein provided in that behalf, and upon the death, resignation or removal of any trustee, all the estate, right, title and interest of such trustee in the trust estate shall wholly cease and determine; but nevertheless the Improvement Company, its successors and assigns, will in every such case execute upon such request and such deeds, conveyances or assurances as shall in the judgment of the trustee so appointed be desirable or necessary to enable the trustee so appointed to execute the trusts by this indenture created as fully and completely as if such appointed trustee had been originally a trustee, and in every case of resignation by a trustee or of the removal of a trustee, the trustee so resigning or removed shall, at the request of the Improvement Company, its successors and assigns, or of the Government, or of the trus-

tee so appointed, hand over to the new trustee all the securities in its hands and shall make and execute all such deeds, conveyances hereinbefore provided for shall be at the cost of the Improvement Company, its successors or assigns.

33. The Trust Company and the Government shall be entitled to obtain legal and other assistance in the execution of the trusts hereof, and the expenses of such assistance, as certified by the Trust Company under the hand of its secretary shall, as well as reasonable compensation for the services of the Trust Company, be paid by the Improvement Company to the Trust Company and the Government respectively on demand.

34. The provisions of this Agreement shall be submitted to and be subject to the approval of the Legislature of Ontario.

In witness whereof the Honorable George William Ross, Premier of the Province of Ontario and Provincial Treasurer of Ontario, acting on behalf of His Majesty the King, has hereunto set his hand and seal, and the Trust Company and the Improvement Company, being the parties hereto of the second and third parts respectively, have caused their respective corporate seals to be affixed thereto, under the hands of the proper officers of the said companies respectively.

Signed, sealed and delivered in the presence of:

Attest:
H. M. Francis,
Secretary.
(Seal)

Morton Trust Company,
By Charles H. Allen,
Vice-President.

Attest:
John T. Terry, Jr.,
Secretary.
(Seal)

Canadian Improvement Company,
By Charles E. Orvis,
Vice-President.

Attest:
J. R. Cartwright.
(Seal)

G. W. Ross,
Premier and Prov. Treasurer.

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